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August 20, 1940.

## ROYAL COMMISSION ON DOMINION-PROVINCIAL RELATIONS

Summary  
Appendix 4  
on  
NATIONAL INCOME

This Appendix is a series of tabulations to show National Income summarized for Canada and also for each of the nine provinces and the Yukon. "Income" is set out to include (a) salaries and wages, (b) investment income, (c) agriculture, (d) other. In the Provincial tabulations the net Dominion Transfer re Pensions and Relief are also included. Estimates of the "income" respecting municipal education and welfare are set out.

*A Study Prepared for the Royal Commission*

(a) Salaries and wages are broken down to include the return from agricultural labour, mining, forestry, manufacturing, construction, transportation systems, merchandising, governments, banks, life insurance companies, professionals, etc.

(b) Investment income is broken down to show bond interest and dividends received by individuals, estimated property income from life insurance, interest on farm mortgages received by individuals and net rentals and net income from non-farm dwellings before allowing for interest on mortgages held by other than life insurance companies. Interest and dividend payments to foreign investors is recorded separately.

Income from agriculture is set out to develop the net income after depreciation and includes the gross cash income and income in kind less estimated cash expenses and depreciation on buildings and equipment.

Income from the fishing industry, merchandising, from professionals, construction, etc. is also set out.

The first fifty pages of the Appendix is given over to explanations of terminology in the tabulations, the sources of material used in tabulations, etc.

Reference is made to the co-operation of The Dominion Mortgage and Investments Association on page 31 wherein it is stated that "the amounts (mortgages and agreements of sale) held by loan, trust and life insurance companies were estimated from information supplied by the Dominion Mortgage and Investments Association" and on page 32 wherein it is stated that "the information with respect to urban dwellings held by life insurance companies was supplied by The Dominion Mortgage and Investments Association". On page 46 of the Appendix the following acknowledgment appears:

"The estimates of farm debt in the Prairie Provinces for the years 1926-36, of the mortgage debt in the other provinces for the years 1926-30 and 1932-37 and of the unsecured debt in these provinces for 1926-36 were obtained by projecting the 1937, 1931 and 1937 figures respectively according to information supplied by the Dominion Mortgage and Investments Association, loans by governments to farmers, changes in farm acreage and agricultural conditions."



# National Income

A Study Prepared for the Royal Commission  
on Dominion-Provincial Relations

BY

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## ESTIMATES OF THE NATIONAL INCOME OF CANADA 1926-36

### INTRODUCTION

The national income, which is the aggregate of all individual incomes earned in the production of goods and services, is the most comprehensive measure of the economic welfare of a nation. It is the expression, in a single figure, of the results of all economic processes. A knowledge of its magnitude and behaviour is particularly important to public finance in so far as it may indicate the extent and nature of the income out of which taxes are paid, and the effects of government policies and expenditures.

While the concept of national income thus defined is simple enough, the practical task of measuring it is extremely difficult. In the first place, not all the constituents of income are measurable and, secondly, the statistical information is inadequate.

Income consists of a great variety of goods and services. If we are to aggregate these we must have a common unit of measurement, i.e. money values. In general, money values are attached only to those items which enter the market. This excludes such important constituents of income as the services of housewives, home produced commodities (particularly on farms), income from owned houses and durable consumers' goods, certain services of government and the numerous services which individuals may provide directly for themselves. However, money values can be assigned to some of these items by applying the prices of similar goods and services that are bought and sold. Thus in the national income figures presented here, estimates of the income from owned houses and of the income from home-grown produce consumed by farm families are included but other income in kind is excluded. More specifically then, the national income is the aggregate of the individual incomes which are measurable in money. It is clear that the national income thus defined may vary without there being any change in actual income. As the self-sufficiency of households declines and more goods and services which were formerly provided directly by members of the family are purchased on the market, the national income measurable in money increases, while the total of goods and services received by individuals may not have changed. This factor may be

important over both the long and the short period. Over the long period, say between the present and before the Great War, permanent changes in the proportion of goods and services exchanged in the market have taken place. Over the short period, considerable changes in the self-sufficiency of households induced by the fluctuations of the business cycle, are possible. Thus in Canada, particularly in the Prairie Provinces and the Maritimes, one of the adjustments made by large sections of the population to the drastic decline in money income following 1929 was an increase in the self-sufficiency of households. Except for home-grown foodstuffs on farms, it was not possible to make any allowance for this increase in the estimates of income for those years.

The extent to which individuals provide themselves directly with goods and services may affect the comparability of the estimates of national income for different countries and for different economic regions within the same country. In a highly urbanized community a considerable proportion of certain services are purchased (meals in restaurants, laundry service, cleaning and repair work, maid service, etc.) and the salaries and wages arising therefrom are included in the estimates of income, whereas in an agricultural community where such services are provided to a greater extent by housewives and other members of the family they are not included. This should be borne in mind when making comparisons of the per capita income of Ontario, with, for example, the Maritime Provinces.

Furthermore, the measurement of the value of goods and services at market prices gives rise to fluctuations in the national income estimates occasioned by variations in the value of money. Thus the national money income may change because of changes in price levels, while the total quantity of goods and services produced, i.e. the real national income may have remained constant or varied by a smaller amount or in a different direction. However this factor may be overcome by deflating the estimates by the appropriate price index. The estimates of the national money income of Canada presented in this appendix may be roughly adjusted for changes in price levels

during 1926-36 by dividing by the Dominion Bureau of Statistics cost of living index. However, this index is not suitable for deflating the provincial money incomes. For this purpose, indexes (which are not available) of the cost of goods and services purchased in each province should be used.

There are several methods by which the aggregate of individual incomes measured in money, which comprise the national income, may be obtained. Goods and services are produced by the labour, capital and enterprise supplied by individuals. In return these individuals receive salaries, wages, interest, rent and profit, the total of these payments being equal (with adjustment for certain accruals) to the amount required to purchase the goods and services produced. It is clear that there are several points in this relationship at which an amount equivalent to the aggregate of all individual incomes could be obtained; (a) the sum of all *receipts* by individuals of salaries, wages, interest, rent and profits; (b) the sum of all *payments* to individuals of salaries, wages, interest, rent and profits; (c) the total net value of all goods and services *produced*, i.e. the gross value less the value of materials consumed (including capital equipment) in the process of production; (d) the total *sales* of goods and services to final consumers plus the sales of new investment goods. Any one of these may be taken as the national income since they are all (after adjustment for accruals) equal. The particular aggregate or method chosen depends upon the statistical information available and the kind of breakdown that is wanted. For the purpose of checking the results it is of course desirable to use as many methods as possible. If a breakdown of the national income by industrial sources, i.e. agriculture, mining, forestry, manufacturing, etc., is desired, the *income produced* method, method (c) is the appropriate one. Method (d) gives a breakdown of national income into income consumed and income saved. Methods (a) and (b), *income received* and *income paid out*, give a breakdown by type of income, and if sufficient statistical information is available, give the distribution of total individual incomes by size. Furthermore, the *income received* and *income paid out* methods are the most practical for the purpose of obtaining a breakdown of the national income by geographical areas.

Estimates of the national income of Canada have been prepared by the Dominion Bureau of

Statistics<sup>1</sup> and the Bank of Nova Scotia.<sup>2</sup> Both estimates were obtained by the *income produced method* based on statistical information published by the Dominion Bureau of Statistics. The net values of production of manufacturing, mining and electric power were obtained from the Bureau's annual census of these industries. For agriculture, forestry, fisheries, trapping and custom and repair work, estimates of the value of production were prepared by the Bureau on the basis of the decennial census, marketing information and sample returns. The net value of production in the construction industry was estimated from the Maclean's record of construction contracts awarded. The aggregate of the net values of production in these industries (mining, manufacturing, electric power, agriculture, forestry, fisheries, trapping, custom and repair, and construction) is the net value of all "goods" produced in Canada. According to the census of population, approximately five-eighths of the gainfully occupied are engaged in the "goods" producing industries. It was assumed in the Dominion Bureau of Statistics' estimate that the remaining three-eighths engaged in the service industries were on the average equally as productive as the persons occupied in the production of "goods." Thus the total income of all the gainfully occupied, i.e. the national income, was obtained by multiplying the net value of "goods" production by approximately eight-fifths. There are two qualifications necessary in connection with this estimate of the national income; (1) there are no adequate grounds for the assumption respecting the equal productivity of persons engaged in the service and "goods" producing industries at any given point of time; and (2) the Bureau's estimate of the total net value of "goods" production includes a large amount of duplication and consequently the estimate of the national income is too high. The duplication arises chiefly out of the inadequate allowances for expenses. In the Bureau's estimate of the net value of production of agriculture the only deductions are for seed and feed. No allowances are made for such production costs as expenditures on implements, repairs, building materials, blacksmithing, gasoline, fertilizers, etc. The Bureau's estimates of the net values of production of manufacturing, forestry, mining and fisheries are arrived at by deducting from the gross values, the cost of materials purchased for further processing. No

<sup>1</sup> *The National Income of Canada*, Dominion Bureau of Statistics, Bulletin, 1934, and Canada Year Books.

<sup>2</sup> *The Monthly Review*, Bank of Nova Scotia, Nov. 1935, Dec. 1935, May 1937, July, 1938.

deductions are made for depreciation, repairs, fuel and power purchased,<sup>3</sup> transportation expenses, selling expenses, royalties paid, cost of professional services, etc.

Some of the defects in the Bureau's methods were removed in the Bank of Nova Scotia's estimates. The assumption with respect to the equal average productivity of the gainfully occupied in the "goods" producing and service industries was dropped and direct estimates were made of the income produced in the service industries. These direct estimates were based on the statistics of railway operations, the expenditures of governments, and on information gathered in the 1931 census of earnings and of merchandising, etc. Furthermore, deductions were made for depreciation, purchases of materials and supplies, and purchased fuel and electricity thus eliminating some of the duplications in the Bureau's figures. However, a considerable element of duplication remains, particularly in agriculture and in fishing and woods operations.

The estimates of the national income presented in this appendix represent in large part a fresh approach to the problem. For the purposes of the Commission it was desirable to improve the accuracy of the estimates and to give a breakdown of the national income by provinces. In the efforts to secure this breakdown many difficulties and complications arose that are not encountered when only national totals are estimated. The *income produced* method employed in the two estimates described above does not give satisfactory results with respect to provincial incomes. It is clear that the income produced in a province is not equal to the income received in that province if part of the value of the goods and services produced consists of interest, profits and service income which is paid to residents of other provinces. For the purpose of obtaining estimates of the total income received by the residents of each province and to avoid the duplications referred to above, the *income paid out* and in some cases the *income received* method was adopted. Estimates were prepared of (1) the total salaries and wages paid out by employers (including governments) to the individuals of each province (Tables II-A to X-A); (2) the investment income (bond and mortgage interest, dividends, investment income from life insurance,<sup>4</sup> and income from housing) paid out to

<sup>3</sup> Prior to 1933. Since 1933 the cost of fuel and power purchased was deducted.

<sup>4</sup> Investment income accruing to policy-holders. See explanatory notes.

or received by the individuals of each province (Tables II-B to X-B); (3) the net income of individual enterprisers in each province (Tables II-C to X-C). The latter are entrepreneurs in unincorporated business enterprises and consist of farmers, fishermen, proprietors of independent merchandising establishments, professional workers on their own, lodging house keepers, unincorporated construction contractors and miscellaneous workers on their own account. For this group of individuals it is not possible to distinguish between investment income and salaries and wages. Only their total net income was estimated after making allowances for all expenses of production.

The estimates of the national income obtained by the three methods described above are set out in the following table:—

ESTIMATES OF THE NATIONAL INCOME OF CANADA  
(Millions of Dollars)

—	Dominion Bureau of Statistics (*) (Income produced)		Bank of Nova Scotia (b) (Income produced)		Research staff of the Royal Comm. on Dom.-Prov. Relations (c) (Income paid out)	
	\$	1926=100	\$	1926=100	\$	1926=100
1920.....	5,357	99	.....	.....	.....	.....
1921.....	4,028	75	3,789	83	.....	.....
1922.....	4,330	80	3,509	83	.....	.....
1923.....	4,482	83	3,979	87	.....	.....
1924.....	4,441	82	3,975	87	.....	.....
1925.....	4,967	92	4,273	93	.....	.....
1926.....	5,382	100	4,587	100	4,081	100
1927.....	5,890	109	4,894	107	4,246	104
1928.....	6,121	114	5,308	116	4,641	114
1929.....	5,812	108	5,445	119	4,719	116
1930.....	5,046	94	4,771	104	4,168	102
1931.....	3,820	71	3,860	84	3,525	86
1932.....	3,108	58	3,109	68	2,862	70
1933.....	2,969	55	2,974	65	2,632	65
1934.....	3,596	67	3,290	72	2,879	71
1935.....	.....	3,466	76	8,117	76	.....
1936.....	.....	.....	3,417	.....	.....	84

(\*) Canada Year Book, 1937, p. 865, after deduction for net interest and dividend payments abroad.

(b) Available National Income, Monthly Review of the Bank of Nova Scotia, May 1937.

(c) Table I.

In order to put the estimate of the research staff of the Commission on a basis comparable to the other two, it is necessary to adjust for certain accruals of income which differ from the amounts actually paid out to individuals during the period in question. The largest of these is the difference between the net income of corporations available for dividends and the amount of dividends paid out to shareholders. The net income is the item included in *income produced* while dividends actually paid to shareholders is the item included in *income paid out*. The information necessary to make such an adjustment and particularly to give a breakdown by provinces, is not available. The effect of the adjustment would be to increase somewhat the figures of income paid out during

the years of rising incomes (1926 to 1929 and probably 1934 to 1936), and to decrease them during the years of falling incomes (1930 to 1933). However, of much greater importance in accounting for the differences between these three estimates are the known duplications in the Dominion Bureau of Statistics and the Bank of Nova Scotia estimates. On the other hand the estimates of the research staff of the Commission are probably on the low side, although by a much smaller and relatively unimportant *net* amount, on account of omissions. The omissions are chiefly in the estimates of investment income, income from odd jobs and the income of miscellaneous workers on their own account. The following items are omitted in the estimates of investment income; interest on deposits with banks, loan and trust companies, rents received by individuals from rented business property, bond coupons and foreign dividend or interest cheques cashed abroad by Canadian residents and various sources of investment income from abroad other than bond interest and dividends. The total of these omitted items of investment income is probably of the order of magnitude of \$75 million. In the case of the miscellaneous own accounts it is difficult to say to what extent the proprietors' incomes of the great variety of unincorporated small scale enterprises (in manufacturing, finance, merchandising, customs and repair) are adequately covered in the estimates shown in Tables I-C to XI-C.

In recent years governments have become increasingly important as contributors to the national income and as agencies for the transfer of that income between individuals. The measurement of the amount of those contributions and transfers is a matter of considerable difficulty. In the estimates of the research staff of the Commission, the disbursements of governments to individuals arising out of the provision of services to the community are counted as part of the national income. Thus the payments to individuals by governments of interest, salaries and wages (except wages on capital account for which satisfactory information was not available but which are included to a large extent in the estimates of payroll in construction) are included in the estimates of income paid out shown in Tables I-B to X-B and I-A to XI-A respectively. However, government disbursements for social services, i.e. direct relief, old age pensions, war pensions, mothers' allowances, health services, etc. which are not compensation for the production of services but only transfers from the income of taxpayers, are not included in the esti-

mates. (The net transfers between provinces were estimated. See Tables II-D to X-D and the explanatory notes.) Furthermore no deductions were made from the incomes of individuals for taxes paid to the Dominion and the provinces. This would be the proper procedure if government expenditures on services to individuals and payments for social services were just equal to the taxes paid by individuals to governments. In this case the receipts and tax payments would offset one another and would not affect the national income in either direction. However, if a portion of these disbursements or provision of services by governments to individuals is paid out of borrowings financed by the expansion of bank credit, or is paid out of taxes imposed on business which are shifted backwards (i.e. result in a decrease in wages, salaries or dividends), the amount so obtained should be added to the total of income paid out to individuals. Tentative estimates for Canada indicated that some of the government expenditures on social services during 1931-36 were financed out of credit expansion or met out of taxes collected from business which were shifted backwards (corporation taxes and a part of the sales and excise taxes). Because of the broad assumptions made necessary by lack of information it was only possible to arrive at roughly approximate figures, but the amounts appeared to be relatively small (although a change of some importance from the 'twenties) and were largely offset by the interest payments of governments on unproductive debt.

Estimates of the interest paid to individuals on unproductive government debts (chiefly war and accumulated current deficits, interest on which in 1936 amounted to approximately \$75 million), are included in investment income (Tables I-B to X-B). While no deductions were made for taxes collected from individuals for the payment of this interest such interest payments are a mere transfer. They are not the result of any addition to the total stock of goods and services received by society and hence should be excluded from measurements of the national income. However, the inclusion of this item and the omission of the social service expenditures financed in the manner described above are partly offsetting factors. The net result probably tends toward an overstatement of the national income up to 1930, and a slight under-statement at the bottom of the depression, with no significant effect in the latest years.

As indicated in the foregoing description, while there are a number of omissions in the estimates, they are largely offset by overlappings and over-

estimates in other directions, particularly if depletion and capital consumption are considered so that the net understatement in the final totals is not significant. The main objective in the preparation of the estimates was to secure measures of the provincial incomes on as comparable a basis as possible, hence omission of certain items which could not be estimated by provinces was unavoidable. On balance, however, the omissions are not of material importance, and it is believed that the estimates of provincial incomes here presented are reasonably satisfactory for the purposes intended. The grand total estimates of the national income are, thanks to the special opportunities given the Commission's research staff, a substantial improvement on the earlier figures. The following estimates include the first thorough-going attempt to measure the net income from agriculture and the first direct estimate of bond interest and dividends received by Canadian individuals.

The Commission's project was launched under the supervision of Professor D. C. MacGregor of the Department of Political Economy at the University of Toronto, who is responsible for the general plan and the methods employed. Professor MacGregor was assisted by Dr. G. E. Britnell, Professor of Political Science at the University of Saskatchewan, Mr. J. B. Rutherford of the Dominion Bureau of Statistics and Mr. J. J. Deutsch. Mr. Rutherford prepared the estimates of the receipts from the sale of farm products (Tables I-E (1) to X-E (1)) and co-operated with Professor Britnell in estimating the values of farm produce consumed by farm families (Tables I-E (2) to X-E (2)). Mr. Deutsch estimated farm operating expenses (Tables I-E (3) to X-E (3)) wages paid to agricultural labour, interest on farm mortgages paid to individuals, interest on mortgages held by life insurance companies on urban dwellings and the net income from fisheries. Mr. Deutsch also wrote the introduction and was

responsible for the completion of the project and the preparation of the material for publication.

The research staff of the Commission was greatly assisted in its work by the generous co-operation of the Dominion Bureau of Statistics. A large part of the estimates is based on statistics published or furnished by the Bureau. The compilation and interpretation of this material was greatly facilitated by the valuable help given by the Bureau's staff, particularly, Mr. H. Marshall, Chief of the Internal Trade Branch, Mr. A. C. Steedman of the Internal Trade Branch, Mr. J. B. Rutherford of the Agricultural Branch, Mr. A. Cohen of the General Manufactures Branch, and Messrs. MacLean, Lemieux and LeNeveu of the Census Branch. The Commission's staff also received the co-operation of the departments of the Dominion Government—particularly the Income Tax Division, the Insurance Department, the Department of Finance and the Auditor-General's Department, each of which prepared special compilations of materials not hitherto available. Provincial government departments gave valuable assistance in filling out questionnaires and answering inquiries submitted to them. Much useful information was supplied by a number of private organizations, viz., the two railway systems, the Canadian Bankers' Association, the Canadian Life Insurance Officers' Association and the Dominion Mortgage and Investments Association who filled in special questionnaires or furnished information upon request.

The source material and methods employed in arriving at the estimates are described in the explanatory notes which follow. The constituent items are subject to wider margins of error than the totals. These items vary all the way from being actual and complete records to rough approximations. Hence before using the individual items for specific purposes, it is essential to note the sources, methods by which they were obtained and qualifications appropriate to them.

## EXPLANATORY NOTES ON THE ESTIMATES OF THE NATIONAL INCOME OF CANADA

D. C. MACGREGOR

*(The letters "D.B.S." and the word "Bureau" refer to the Dominion Bureau of Statistics, Ottawa.)*

### TABLES I-A TO XI-A—SALARIES AND WAGES

#### ITEM 1

##### *Agricultural Labour*

The most satisfactory records of payroll are those of the decennial census of agriculture (quinquennial in the Prairie Provinces). They comprise money wages and value of board and lodging. Estimates for years other than census years may however be built up from (a) estimated number of labourers employed and (b) the available statistics of farm wages, total payroll being the product of (a) and (b).

(i) (a) For provinces other than the Prairie Provinces figures of numbers employed as of June 1, 1931, are taken from the census of agriculture, which presents the numbers of permanent and temporary farm labourers and time worked. These quantities were assumed to be constant over the whole period 1926-36 in the absence of statistical information to the contrary.<sup>1</sup>

(b) The annual estimates of wages (including board), published by the D.B.S. for permanent and temporary farm labour, are available by provinces for 1926 and later years.

The product of (a) and (b) for 1930 falls short of the wages reported in the census of agriculture for the same year by the comparatively small amounts shown below.

Estimated wages (a)  $\times$  (b) were—

Prince Edward Island..	4·0% less than census figure
Nova Scotia.. . . . .	8·8% less than census figure
New Brunswick.. . . . .	8·3% less than census figure
Quebec.. . . . .	9·5% less than census figure
Ontario.. . . . .	10·5% less than census figure

The 1930 estimates for each province were raised by a factor sufficient to bring them up to the level indicated by the Census of Agriculture, and this factor was applied to similar annual estimates for

all other years during the period 1926-36, to produce the figures appearing at Item 1 in Tables I-A to X-A.

(ii) For the *Prairie Provinces* a somewhat different method of estimating (a) seems appropriate; census figures are available for comparison for 1925 and 1935 as well as 1930.

##### *(a) Number of Labourers*

Owing to the importance of temporary (i.e. seasonal) labour, annual data on the acreage planted to field crops and the out-turn of wheat were used to indicate year-to-year changes in the amount of temporary labour employed, each of these factors being given an equal weight.

The number of permanently employed labourers reported in the 1931 and 1936 censuses and the estimates for the remaining years of the period are shown below:—

—	Manitoba	Saskat- chewan	Alberta
1925.....	6,118	11,744	7,000
1926.....	6,118	11,744	7,040
1927.....	6,118	11,744	7,080
1928.....	6,118	11,744	7,120
1929.....	6,118	11,744	7,160
1930 (census).....	6,118	11,744	7,200
1931.....	6,052	11,679	7,613
1932.....	5,986	11,615	8,027
1933.....	5,919	11,550	8,440
1934.....	5,853	11,486	8,854
1935 (census).....	5,787	11,421	9,267
1936.....	5,787	11,400	9,267

##### *(b) Wages*

The wage rates here employed were those estimated annually by the D.B.S.

The products of (a) and (b) for 1925, 1930, and 1935 are considerably less than the amounts of total wages reported in the Census of Agriculture, as shown below:—

<sup>1</sup> There is some evidence of a non-quantitative character to show that fewer farm labourers were employed in the years of lowest farm prices. This does not necessarily mean a smaller working force on farms, as unemployed members of farm families returned to the farm and displaced hired labour.

	1925	1930	1935
Manitoba.. . . . .	30.8% less	14.1% less	15.1% less
Saskatchewan.. . . . .	34.4% less	14.7% less	17.4% less
Alberta.. . . . .	24.5% less	18.6% less	20.9% less

The year-to-year products of (a) and (b) were raised by a factor which was the average of the factors required to bring (a)  $\times$  (b) up to the census figures for each of the years 1930 and 1935.

#### ITEM 2

##### *Primary Mining*

This figure is the difference between the D.B.S. figure of total wages and salaries in "all mineral industries" and wages and salaries in the processing and secondary branches. The processing and secondary branches comprise non-ferrous metal smelting and refining and the salt, clay products, cement and lime industries. Figures for each of these branches are presented in the Bureau's annual census of manufactures.

#### ITEM 3

##### *Primary Forestry*<sup>2</sup>

Primary forestry, otherwise known as logging or woods operations, includes woods operations proper and also in many cases river driving, rafting, booming and towing, except where these are conducted by separate enterprises. For Quebec and Alberta, method A (below) was employed owing to the absence of compensation figures. For other provinces, payroll data from workmen's compensation boards were used as a check on method A, as described in B and C below.

In Prince Edward Island, for which no figures are given, woods operations are confined to farmers and little or no wage labour is employed apart from that accounted for elsewhere as agricultural labour.

A. Unpublished reports in the hands of the Forest Products Branch of the D.B.S., from woods operators accounting for about one-third of the total cut, provide samples which yield for each province annual ratios of payroll to the gross value of primary forest production. These ratios have been applied to the D.B.S. figures of total value of production other than firewood (the latter being deducted as very little of it is produced by wage labour)<sup>3</sup> to give an estimate of payroll.

<sup>2</sup> It should be noted that this is the only item which specifically provides for logging. Incomes of entrepreneurs in woods operations have not been estimated owing to lack of data.

<sup>3</sup> The value of other forest products cut on farms should also be deducted, especially pulpwood, but as no estimates were available for intercensal years when these figures were compiled no deductions have been attempted. Subsequent work on farm income from forest products has provided rough estimates of which no use has been made herein.

The samples are not equally representative in every province. In the Maritimes, the predominance of small operators naturally makes the collection of reports difficult and the coverage is presumably low although a relatively large number of reports are received. In Quebec, the number of operators sampled fell from 262 in 1922 to only 10 in 1927, rose to 74 in 1928, fell to 10 in 1931, rose to 90 in 1934 and was 45 in 1936. In spite of these defects, the ratios yielded by the samples are fairly consistent from year to year and from province to province.

The D.B.S. figures of value of production by provinces, to which the sample ratios were applied, are necessarily approximations. The principal sources of the Bureau's information are purchases of logs, pulpwood, ties, telegraph poles, etc., reported to the D.B.S. by industrial consumers in the different provinces, supplemented by data on exports and imports, from individual customs ports. But the amount of logs, pulpwood, ties or other primary products reported as bought within or exported from a given province does not necessarily coincide with the output in that province. Logs or pulpwood cut in one province may be used by and reported by a mill in another province, or may be exported to foreign countries and reported from the customs ports of a province other than that in which they were cut. This is of most importance as between New Brunswick, Quebec and Ontario, and to some extent between British Columbia and the Prairie Provinces.<sup>4</sup>

B. Records in the possession of provincial Workmen's Compensation Boards are an alternative source of information wherever logging operations are presented as a separate group. It should be noted that figures compiled by Compensation Boards understate aggregate payroll by an unknown amount, as the smallest operators are rarely being covered by compensation acts.

C. The estimates described in A were adjusted so as to be consistent with the compensation figures for all provinces except Quebec and Alberta.

<sup>4</sup> A rough estimate of aggregate payroll for the whole country has been made annually by the D.B.S. in the annual bulletin entitled "Summary of Forest Production-Operations in the Woods". The method is as follows:

(a) The number of man-days of work is estimated from the volume of standing timber cut, by dividing the estimated total cut by an estimate of the average daily output per employee.

(b) The estimated number of man-days is then multiplied by a figure considered representative of the average cash wage per day.

This procedure is unsatisfactory for at least two reasons. 1. The estimated number of man-days includes time spent by farmers cutting firewood, pulpwood, etc., on their own account, which is not relevant to the amount of wage labour performed. 2. The average daily wage employed by the D.B.S. bears little or no relation to the known movement of wages in logging and apparently ignores important data in the possession of the Bureau and the provincial governments.

Since the compensation figures do not include many small operators, the estimates obtained by method *A* should be larger than the payrolls recorded by the Compensation Boards. For Nova Scotia and New Brunswick, compensation figures were increased by 25 and 33½ per cent respectively. The results were then rounded and the cyclical movement smoothed somewhat, in the belief that payroll covered by compensation fluctuated somewhat more than that which was not covered. The totals of the rounded figures for the whole period 1926-36 inclusive were made to agree closely with the totals obtained by method *A*.

For Ontario compensation figures were increased by 10 per cent and then rounded to smooth the extremes of the cyclical movement for the reason explained above.

The adjustment of the Manitoba figures was complicated by the inclusion of payroll of sawmills in the compensation record for 1931 and later years. For the years prior to 1931 compensation figures were increased by from 10 to 15 per cent and given in round numbers. For later years the estimates obtained by method *A* were added to the D.B.S. (census of manufactures) wages in sawmilling to secure a combined figure for logging and sawmills comparable with the available compensation data. These combined figures were adjusted so as to be consistent with the compensation record. The D.B.S. figures of wages in sawmills were then subtracted to give the estimate of wages in logging.

For Saskatchewan the compensation figures were raised by 20 per cent and given in round numbers for the years 1931-36. For earlier years the estimates obtained by method *A* were raised by 15 per cent and given in round numbers.

For British Columbia the compensation figures and the estimates obtained by method *A* agreed fairly closely. No adjustment was considered necessary and the method *A* figures were used.

The arbitrary increases over compensation figures were roughly proportional to the number of small scale portable mills in the various provinces.

It should be noted that the estimates obtained by method *A* relate to the logging year (approximately August 1 to July 31) while the compensation figures relate to the calendar year. One effect of the above adjustments has been to put the data roughly on a calendar year basis.

#### ITEM 4

##### *Manufacturing*

These figures are taken directly from the D.B.S. summary reports of the annual census of industry.<sup>5</sup> For general purposes they may be used with little or no qualification but in making detailed studies or comparisons, for industries or small areas, the undernoted limitations should be carefully studied.

No attempt has been made to present manufacturing payroll by industrial subdivisions as the most of the necessary breakdowns will be found in the summary in the Canada Year Book. A group which is significant in economic problems but which will not be found in the Bureau's publications is that comprising the processing industries, based on and closely associated with agriculture, forestry, mining and fishing.

*Payroll* comprises (a) salaries of executives, salaries (but not commissions) of travelling salesmen directly attached to particular enterprises, and amounts withdrawn from the business by "working proprietors"; (b) wages, other than those paid to wage earners engaged on new construction work. It is only in the last two or three years that the definitions relating to payroll have been sharpened to cover the above two points explicitly.

*Coverage.*—The term *manufacturing*, as defined by the D.B.S. includes the full range of secondary industries and most industries engaged in the more or less mechanized processing of primary products, such as dairy factories, flour mills, sawmills and pulp mills, fish canning and curing, vegetable canneries, smelting and refining of all kinds of metals, and the making of salt, clay products, cement and lime.

Commencing with 1936, the Bureau withdrew the figures for central electric stations and dyeing, cleaning and laundry work from the manufacturing group, and rearranged the figures for earlier years on the same basis. In the accompanying tables the earlier classification is employed, the figures for 1936 being larger than the Bureau's by the amount of payroll in central electric stations and dyeing, cleaning and laundry work.

It is in the field where manufacturing borders upon custom and repair work that the boundary between manufacturing and other groups becomes vague, and the danger of omissions and of over-

<sup>5</sup>The first annual summary appears as a bulletin entitled *Advance Report on the Manufacturing Industries of Canada*, followed by a printed *Summary Report* and a chapter in the *Canada Year Book*, both of which present greater detail than the *Advance Report*.

lapping other groups is greatest. For the most part custom and repair work is excluded from this item and covered elsewhere under the heading *retail services*.

The extent to which establishments with less than five hands are covered either by the annual census of manufactures or by the census of merchandising of 1931 is not known. In 1933 numerous smaller establishments were included in the census of industry for the first time, or at least for the first time since 1922.

The census of manufactures is collected from the individual plant or mill, irrespective of whether or not it is a branch. A firm having its head office in one place and three manufacturing plants in other places sends in three separate reports, none of which cover the payroll of the head office or that part of the sales force whose remuneration is charged to head office. According to Mr. A. Cohen, chief of the General Manufactures Branch of the D.B.S., head office employees and payroll are only included when the head office is located in the same city or town as the plant. The omission of head office payroll is probably of importance mainly in the case of companies exploiting natural resources on a large scale, such as mines, hydro-electric power plants, paper mills and large sawmills, since the head office is necessarily in a city or town often far removed from the scene of operations.

#### ITEM 6

##### *Construction Work Done By Private Contractors*

For provinces from which no payroll data were available from Workmen's Compensation Boards (P.E.I., Quebec and Alberta) method A was employed as described below. For all other provinces an effort was made to reconcile the results of method A with Compensation Boards' figures as noted in C below.

A. For 1934, 1935 and 1936 the figures are taken directly from the D.B.S. Report on the Construction Industry in Canada (annual) but for the 13 years prior to 1934 there are no D.B.S. figures whatever for the construction industry at large.<sup>6</sup> Figures are available by provinces from the MacLean Building Reports, however, showing the value of construction contracts awarded. These may be used to indicate broad changes in the construction industry's payroll, by applying a suitable ratio of payroll to value of contracts awarded.

<sup>6</sup> For some purposes, D.B.S. figures of building permits granted in cities may be employed but they are far from representative of the whole industry.

A large annual sample of the construction industry's activities, taken by the D.B.S. in the years 1919-1922 inclusive, may be used to supplement the census record of 1934-36 in arriving at a reasonable ratio of payroll to value of contracts. Unfortunately the figures give a provincial breakdown for 1919 and 1920 only. The ratio of wages and salaries to value of work done has therefore been calculated by provinces on the basis of the aggregate experience for the five years 1919, 1920, 1934, 1935 and 1936, each year being weighted in proportion to the original absolute figures. This method gives a relatively low weight to the experience of 1919 and 1920, for which the only large sample is available. The resulting ratios of payroll to value of work done are as follows:—

Prince Edward Island.. . . . .	36.7%
Nova Scotia.. . . . .	39.1%
New Brunswick.. . . . .	35.3%
Quebec.. . . . .	38.0%
Ontario.. . . . .	38.7%
Manitoba.. . . . .	37.8%
Saskatchewan.. . . . .	30.5%
Alberta.. . . . .	34.6%
British Columbia.. . . . .	36.9%
Canada.. . . . .	37.9%

From the records for 1919 and 1920, these ratios are based upon the reported experience in all kinds of construction work. From the records for 1934 to 1936 they are based upon work done by general and trade contractors only, this group corresponding the most closely to the type of work covered by the MacLean figures since it excludes work done by governments on their own account. The figures for 1919 and 1920 do not segregate work thus done by governments, the sole basis of classification being the type of work done.

Similar payroll ratios were worked out by provinces for individual years as well as for all five years together. The ratios for 1919 and 1920 were low. Erratic year to year movements were noticeable in the smaller provinces, as might be expected.

An effort was made to secure a record of the experience of the larger construction companies prior to 1934, as a check upon the validity of applying the five year ratio to individual years. Through the courtesy of Mr. J. Clark Reilly of the Canadian Construction Association and Mr. F. I. Tanner, in charge of Construction Statistics at the D.B.S., a short questionnaire was sent to representative firms in various provinces. This inquiry did not yield the anticipated results, except in three or four cases, since it appears that it is not usually the practice of contractors to make detailed estimates of the cost of work let out to subcontractors. The number of subcontractors is

so large and the difficulty of combining their experience with that of contractors was so great that it was not thought advisable to proceed further with the inquiry.

That payroll is a constant proportion of the value of work done, which is the basis of the method here described, is obviously a rough assumption; this may be seen from examining the payroll ratios of individual years for which there is a record.

*B.* Payroll statistics of Workmen's Compensation Boards are an alternative source. Figures covering payroll in a wide range of construction work were supplied by all provinces except Prince Edward Island (where there is no Workmen's Compensation Board), Quebec (from which no reply was received) and Alberta (from which only wage rates were available). These figures are admittedly an understatement since they exclude (1) payroll of small undertakings not covered by the various Acts; (2) a considerable number of salaried workers; (3) payroll of persons directly employed in construction work done by the federal and provincial governments. Thus the compensation figures relate to about the same field of private construction as the MacLean figures of contracts which are the basis of method *A*.

The compensation figures provide a minimum below which the estimates should in no case be permitted to fall. They are of further advantage in that they give an accurate record of the years in which payroll is disbursed, whereas the estimate based on contracts tends to bunch payroll in the year in which a contract happens to be awarded, irrespective of the amount of work actually done in that year.

*C.*—The estimates described in *A* were adjusted in order to make them consistent with the available compensation records. In all cases the aggregate payroll should exceed by an unknown margin the payroll covered by Compensation Acts.<sup>7</sup> The nearest approach to a reliable estimate of payroll by method *A* is probably that for Ontario, the margin of which over compensation figures may be considered a minimum. Accordingly the estimates obtained by method *A* were raised by this minimum. In order to secure satisfactory distribution of payroll by years, the proportionate distribution of the compensation figures by years was applied to the total estimated payroll for the whole period 1926-36.

<sup>7</sup> This is not necessarily true in any one year, since method *A* produces a pronounced "bunching" of payroll about the year 1929, the contracts of many large undertakings being let in that year though the work lasted into 1930 and 1931.

## ITEM 7

### *Steam Railways*

Payrolls of the smaller railways operating wholly within the boundaries of individual provinces were supplied from existing records by Mr. G. S. Wrong, Transportation and Public Utilities Branch, D.B.S. Each of the two large systems prepared figures at the request of the Commission. The estimate submitted by the Canadian Pacific Railway is subject to minor qualifications. As operating districts overlap provincial boundaries at a number of points it was necessary to allocate "compensation of transportation and maintenance of way employees between provinces on the basis of first main track mileage at the end of each year. The fact that all mileage does not bear the same relation to traffic density introduces a margin of error in this distribution but as the amount of variation is not large the result may be considered reasonably correct. The general and maintenance of equipment rolls for each district, on the other hand, have been included in the corresponding province since the employees in these two groups are concentrated in the principal centres which are, with few exceptions, located within the boundaries of the province affected. The one conspicuous exception to this rule is Fort William terminals, which come under the jurisdiction of our Manitoba district. The figures in the attached statement have been adjusted for this in that the proportion of the Manitoba district payrolls located at Fort William has been included in Ontario.

"For some of the outside operations it has been possible to give the exact provincial distribution but with others only the totals for earlier years were available and it was necessary to apportion them on the basis of the 1936 distribution."<sup>8</sup>

The figures for the Canadian National Railways include express, telegraphs, subsidiary companies and hotels, and those of the Canadian Pacific Railway include all those designated as "outside operations" except express.

Payroll of the Northern Alberta Railways was secured through the D.B.S. and not from the two large companies.

As all the telegraph operations for which figures are available separately are included in the payrolls of the Canadian National Railways and the Canadian Pacific Railway, telegraph payroll is not shown elsewhere.

<sup>8</sup> From correspondence accompanying the figures submitted.

It is probable that a certain amount of double counting exists as between the figure for hotels in "miscellaneous payroll" Item 24, tables I-A to XI-A and payroll of steam railways, but as the amount is small no effort was made to eliminate it. Certain subsidiaries of the Canadian Pacific Railway were originally included in the data furnished by the D.B.S. but were removed as they were found to be in the material supplied by the Company.

#### ITEM 8

##### *Electric Railways*

Payrolls were supplied from existing records by the Transportation and Public Utilities Branch of the D.B.S. No problems of allocation between provinces arise. To an increasing extent figures for electric railways include motor transport operations. This is one of several reasons why no attempt has been made to build up a special item for motor transport.

#### ITEM 9

##### *Water Transport*

Estimates of aggregate annual payroll in water transport, made recently by Mr. R. G. Bangs of the D.B.S., have been allocated by provinces on the following basis. Earnings of wage earners who reported their earnings in the census of 1931, for the industry groups "water transport," plus estimated earnings of wage earners at work but not reporting earnings,<sup>9</sup> were computed for each province. The resulting provincial distribution was assumed to be applicable to earlier and later years. While parallel figures from the census of 1921 indicate a somewhat different distribution in that year, the differences are not considered large enough to justify a change in the ratios for the middle of the decade.

The lack of industrial statistics for shipping is one of the principal gaps in Canadian statistics and has forced the writer to employ this admittedly incomplete treatment.

#### ITEM 10

##### *Telephone Companies*

Payrolls of telephone companies were furnished from existing records by the Transportation and Public Utilities Branch of the D.B.S. on a provincial basis. No qualifications appear to be necessary.

<sup>9</sup> It was assumed that workers not reporting received, on an average, the same wage as those who did report.

#### ITEM 11

##### *Subtotal—Transport and Communication*

This subtotal does not include payroll in road or air transport, the former being included with retail services and retail merchandise trade and the latter with Miscellaneous Payroll.

The absence of industrial statistics for road transport is an even more serious gap than the lack of figures for water transport. It is true that payrolls in road transport are reported to workmen's compensation boards in some provinces, but the failure of Quebec to furnish figures, along with the necessarily incomplete coverage elsewhere (owing to the importance of own account workers and small employers) reduces the figures to the rank of supplementary material only.

#### ITEM 12

##### *Retail Merchandising*

There is no continuous record of salaries and wages in retail merchandising over the period 1926-1936. The available information is as follows:—

(a) 1923—a sample of payroll, taken in connection with the experimental survey conducted in 1924.

(b) 1926-1930—an estimate of the value of retail sales by provinces, made by Mr. A. S. Whitely of the D.B.S. and published in a bulletin entitled "A Decade of Retail Trade, 1923-33," (Ottawa, 1935). No payroll estimates were presented.

(c) 1930—The Census of Merchandising and Service establishments, conducted in 1931, gives a record of payroll for 1930. This is the most reliable figure employed in this estimate owing to the virtually complete coverage of small stores.

(d) 1931 and 1932—No payroll figures were collected in these years, but a large sample of sales was taken.

(e) 1933-36—A large annual sample of payroll was taken (along with the sample of sales) which yields an index number by provinces applicable to the 1930 figures.

It was therefore necessary to employ estimates based on sales for years in which data were lacking. For the years 1926-29 and 1931 and 1932, an index number of retail sales on a 1930 base was applied to the census figures of payroll for 1930. When carried through 1933 this method, which assumes a constant ratio of payroll to sales, produced an estimate lower than that indicated by the index number based on the 1933 sample. The estimates

for 1931 and 1932 were therefore adjusted upward so that an extension of these estimates to 1933 by the same method bore the same relation to 1930 as did the estimate based on the 1933 sample. This adjustment is considered justifiable since it is the usual experience for payrolls to fluctuate less violently than sales. Salaries of proprietors are not included at this point, but will be found in the estimates of proprietors' earnings (Tables I-C to XI-C, Item 3).

#### ITEM 13

##### *Wholesale Trade*

The records of wholesale trade resemble those for retail trade, the significant differences for the purpose in hand being the absence of estimates of sales for years prior to 1930, and an incomplete provincial breakdown for years after 1930. Payroll for years before 1930 was therefore estimated in the same way as for retail trade by applying indexes of retail trade, to the census of distribution's record of wholesale payroll by provinces for 1930. For years since 1930, the method parallels that employed for retail trade, except that payroll data for the Prairie and Maritime Provinces are published for the regions only and not for individual provinces owing to the smallness of the sample. For the Maritime Provinces the index for the region was considered representative of each of the constituent provinces, and adjusted wherever necessary in order to make the figures reasonably consistent with the changes in retail sales in each province. The Prairie Provinces were treated similarly. Salaries of proprietors are not included in these figures but with proprietors' earnings in Tables I-C to XI-C, Item 4.

#### ITEM 14

##### *Retail Services*

The only payroll figures relating directly to service establishments are those for 1930, collected by the Census of Merchandising and Service Establishments during 1931. Payroll for earlier and later years was estimated by applying to the 1930 figures the same indexes of sales and payroll as those used for retail sales described in the note to Item 12 above. Salaries of proprietors are not included in these figures, but with proprietors' earnings in Tables I-C to XI-C, Item 5.

Estimates for each of the three foregoing series were originally made by the Research Staff of the Commission. The figures finally incorporated were those worked out along similar lines by Mr. A. C.

Steedman of the Internal Trade Branch of the D.B.S. in connection with his estimates of proprietors' earnings. Mr. Steedman's figures employ a number of refinements not hitherto attempted.

#### ITEM 16

##### *Federal Government*

A provincial breakdown of federal payroll for the year 1936-37 was prepared for the Commission by the Auditor-General's office. The aggregate payroll thus classified was \$97,944,080, or more than 10 per cent larger than that indicated by preliminary figures secured from the Finance Statistics Branch of the D.B.S.<sup>10</sup> The difference appears to be accounted for by miscellaneous wage payments for day labour, included in the Auditor-General's figures and not in the Bureau's.

Owing to the amount of work necessary to secure a breakdown for earlier years, figures were requested by provinces for 1936-7 only. In the absence of earlier data, the provincial distribution for 1936-7 was applied to the D.B.S. figures for the whole period 1926-36. The lower D.B.S. figures have been employed throughout, including the year 1936-7. The absolute figures supplied by the Auditor-General are not available even as totals for earlier years.

#### ITEM 17

##### *Provincial Governments*

The Questionnaire of the Commission's Public Accounts Inquiry included a schedule asking for the following information respecting the payrolls of provincial governments for both capital and current accounts:—

- (1) Number of salaried employees, subdivided into (a) permanent and (b) temporary.
- (2) Salaries paid, subdivided into (a) permanent and (b) temporary.
- (3) Wages paid.
- (4) Total of items (2) and (3).

Most provinces gave figures for item 2 (a), some gave 2(a) and 2 (b) but no province presented item (3).

As the missing item (3) is of major importance, the answers to question (2) have been discarded as too incomplete to be useful. Rough approximations based upon the Public Accounts of Alberta, the only province for which even approximate figures are available, were therefore employed.

<sup>10</sup> Prepared for publication in the annual bulletin entitled "Statistics of the Civil Service of Canada".

The possibility of utilizing data on earnings in the decennial census of 1931, which was explored before employing the Alberta figures, should be noted. The census classification of wage earners and their earnings, by industry groups, includes a subdivision for federal and provincial public administration not elsewhere specified, but data for provincial employees are not shown separately. For the Prairie Provinces, data from the 1936 census were compared with the breakdown of federal payroll for the fiscal year 1936-7. The respective periods covered (12 months ending June 1, 1936 and March 31, 1937) were not identical but sufficiently close to merit comparison. The difference between the census figures and those for federal employees only should give an approximate figure for provincial employees only. The actual differences were only a fraction of the salaries actually reported by the provinces from their own records, indicating that the census record of earnings could not be used in conjunction with federal payroll to arrive at provincial payroll by subtraction. The smallness of the differences may be ascribed to the exclusion of many civil servants from the census category of "federal and provincial public administration," in favour of other occupational groups such as health, engineering, construction, education, etc.

Payroll records in the Alberta Public Accounts, being reasonably complete, were examined in the hope that they might afford some guide to the experience of other provinces. It was found that salaries and wages charged to income account bore a fairly constant relationship to current expenditures other than debt and sinking fund charges, as indicated below (1926 figure is for the calendar year; all others are for the fiscal year ending March 31 nearest the calendar year):—

1926.. . . . .	38.4%	1931.. . . . .	38.9%
1927.. . . . .	37.5%	1932.. . . . .	37.7%
1928.. . . . .	39.9%	1933.. . . . .	36.5%
1929.. . . . .	37.1%	1934.. . . . .	38.3%
1930.. . . . .	35.7%	1935.. . . . .	37.1%
		1936.. . . . .	32.3%

Salaries and wages charged to capital account bore a less constant relationship to capital expenditures as follows:—

1926.. . . . .	20.0%	1931.. . . . .	25.8%
1927.. . . . .	21.3%	1932.. . . . .	15.1%
1928.. . . . .	21.4%	1933.. . . . .	9.9%
1929.. . . . .	14.3%	1934.. . . . .	14.6%
1930.. . . . .	18.2%	1935.. . . . .	15.0%
		1936.. . . . .	48.8%

From the foregoing ratios, it would appear reasonable, in the absence of evidence to the contrary, to estimate the payroll of the provincial governments chargeable to current account at a

constant fraction of say 40 per cent of current expenditure other than debt and sinking fund charges.<sup>11</sup> The choice of a ratio of 40 per cent was governed mainly by the proportion already shown for Alberta. It was made somewhat higher than Alberta's ratio because payroll in capital account is not separately estimated and because a round figure gives a less misleading impression of accuracy.

#### ITEM 18

##### *Municipal Education*

Municipal education comprises primary and secondary schools of all kinds operated by municipal authorities. Other educational institutions not here included are private schools of primary and secondary grades and all universities and business schools, the payroll of which is included in Item 23 (miscellaneous professional employees).

The payroll shown in this Item relates to compensation of teachers only; payments for janitors, cleaning service and other help are not included. Figures of teachers' salaries for Ontario, Quebec, Manitoba, Saskatchewan and Alberta were taken from the D.B.S. Annual Survey of Education in Canada, 1936, Table 19, and need no description or qualification.

In the absence of direct data on total salaries in British Columbia and the Maritime Provinces, estimates were made by two methods (a) The first method relies on the assumption that teachers' salaries amount to 60 per cent of the total current revenue for school purposes. This assumption is based on the experience of the remaining five provinces, as indicated in the following table:—

TEACHERS' SALARIES AS PERCENTAGE OF TOTAL CURRENT REVENUES FOR SCHOOL PURPOSES (\*)

—	Quebec	Ontario	Manitoba	Saskat-	Alberta
1926.....	52.7	66.9	58.5	56.7	59.4
1927.....	53.1	66.1	58.8	57.3	57.7
1928.....	53.9	64.9	57.9	57.4	58.1
1929.....	53.2	63.7	58.6	57.6	60.3
1930.....	54.0	61.6	58.5	62.5	64.6
1931.....	53.7	61.8	59.9	66.8	63.6
1932.....	57.5	65.3	62.1	61.2	62.9
1933.....	54.1	63.0	62.0	60.2	65.2
1934.....	52.4	56.1	57.8	57.5	58.8
1935.....	55.0	56.0	56.0	56.0	56.0

(\*) Calculated from Tables 18 and 19, D. B. S. Annual Survey of Education in Canada 1936.

(b) The second method is to multiply the average annual contract salary by the number of teachers as given in the D.B.S. Annual Survey of Education 1936, Tables 13 and 14. In most cases

<sup>11</sup> A more precise method would also deduct from current expenditure other forms of transfer expenditure such as grants to municipalities, mothers' allowances, etc.

this produces figures higher than method (a), especially for Nova Scotia and Prince Edward Island. No satisfactory explanation of the differences has been discovered.

The validity of method (b) was tested for the five provinces referred to in the foregoing Table for which salary figures are also available. It gives results which agree closely with the figures of salaries (published in Table 19) paid in Ontario, Manitoba, and Alberta. A wide discrepancy occurs in Saskatchewan, especially in 1932 and 1933, where contract salaries were often not paid in full, the figures in Table 19 apparently showing actual cash payments. In Quebec, a smaller but appreciable discrepancy of from 7 to 8 per cent occurs.

Method (a), which gives slightly smaller totals, was used in making the estimates shown under this Item.

#### ITEM 19

##### *Other Municipal (not included elsewhere)*

Financial statistics for municipalities, as compiled by provincial governments, do not isolate payrolls. Efforts were made to secure information for selected years from a limited number of larger cities but the reports were not sufficiently comparable to justify using them. Even had they been comparable, they would not have been sufficiently representative to justify applying the results to the experience of all municipalities.

A rough method of estimation was therefore employed. Census figures by provinces of earnings of wage earners in municipal administration, including estimated earnings of those not reporting earnings, were projected from 1930 back to 1926 and forward to 1936 on the basis of changes in a large sample of services for which annual data are available. The constituents of the sample are presented in footnote 13, p. 23.

It should be remembered that census figures underestimate the payroll of municipalities in so far as doctors, nurses, engineers, and other persons doing professional work, as well as a number of casual labourers, are included elsewhere, i.e. in Items 23 and 24.

#### ITEM 20

##### *Subtotal—Government and Municipal Education*

This subtotal is probably an underestimate, for the following reasons:—

(a) Wages paid to day labour by the federal government have not been included. In 1936-7 they amounted to roughly \$10 million.

(b) The allowance made for wages and salaries charged by the provinces to capital account is probably too low particularly in recent years owing to relief works.

(c) Payroll of school boards, other than payments to teachers, has been excluded and presumably appears in Items 5, 23 and 24. Estimates of teachers' salaries for provinces in which no figures are available were made by two methods and the lower figure was chosen.

(d) Census figures of earnings in municipal public administration are an understatement owing to inclusion of certain employees under other groups such as health, social welfare, law, applied science and accountancy, all of which are included in Item 23.

#### ITEM 21

##### *Chartered Banks*

Figures of salaries and wages paid in Canada were furnished by the Canadian Bankers' Association at the request of the Commission. Bonuses have been included with payroll but not contributions by the banks to their pension funds. As no data were requested from the banks for the years 1927 and 1928, figures for each province were interpolated along a straight line for these years.

#### ITEM 22

##### *Life Insurance*

At the request of the Commission, the Canadian Life Insurance Officers' Association undertook to secure a provincial breakdown of payroll and commissions from each of its members. In negotiating for this material, the writer co-operated with Mr. R. G. Bangs of the D.B.S. who had already requested similar data without a regional breakdown. The figures supplied by the Canadian Life Insurance Officers' Association gave a breakdown by provinces of salaries, wages and commissions paid by 41 companies having 97.5 per cent of the life insurance in force in Canada. These figures were raised to 100 per cent to give the estimates of the total life insurance payroll and commissions shown under this Item.

It should be noted that the incomes of persons in insurance who are classified by the population census as "own account" workers and as "employers" are included in this Item, hence they are excluded from Tables I-C to XI-C (Individual Enterprisers' Income), where they more properly belong.

## ITEM 23

*Professional*

Census data for earnings in 1930 of all wage earners in the industry group "professional service," including an estimate of earnings not reported, form the basis of this estimate.<sup>12</sup> This group comprises employees only and includes large numbers of clerical and stenographic help and doctors' and dentists' assistants and nurses as well as professional workers proper. Professional "own accounts" and "employers" are included in Tables I-C to XI-C (Individual Enterprisers' Income). Salaries of teachers in municipal education Item 18 above were deducted, leaving in Item 23 the salaries of teachers in universities, private schools, business schools and salaries and wages of other persons employed by educational institutions. The earnings of employees included under this item for years earlier and later than 1930 were estimated on the basis of an index representative of the movement of payroll in the principal service industries for which data are available.<sup>13</sup>

This Item includes the earnings of an unknown number of government employees. It supplements the earnings shown under Item 19 (Other Municipal) and probably overlaps Item 16 (Federal Government) and Item 17 (Provincial Government). As the figures presented for Items 16 and 17 are understatements (see explanatory notes above) it is not thought that a significant amount of double counting occurs.

## ITEM 24

*Miscellaneous Payroll*

This group comprises industries which are not covered in the foregoing estimates and for which no specific annual data are available over the period 1926-36. It includes the following branches, the relative importance of each in the year 1930 being shown by total earnings, estimated from Volume V, Table 27, of the census of 1931.

<sup>12</sup> *Seventh Census of Population*, Vol. V, Table 27.

<sup>13</sup> *Annual Sample of Services*. A special regrouping of service industries was undertaken in order to provide a basis for estimating Items 19 (other municipal) and 23 (professional) in years before and after 1930. The constituents of this sample are industries for which reasonably satisfactory reports or estimates were available on an annual basis, namely Items 7, 8, 10, 12, 13, 14, 16, 18, and 21. The combined payroll of these industries yields a representative cross section of the output of services, though not in any sense a random sample. In the absence of other material, it provides a safe guide for estimating the year to year changes in Items 19 and 23, which are well insulated from the impact of changing exports and the movements of the business cycle. It is recognized that payroll in municipal government, item 19, is even further removed from cyclical influences than most services and that it may not have fluctuated as much as shown in Item 19, especially in central Canada and the Maritime Provinces.

	\$ millions
Trapping	.4
Transport—air	1.1
—storage	14.8
—other	1.8
Finance—real estate	4.8
—investment and loan	22.4
Professional—foreign government service	1.1
Personal service—private domestic service	44.4
(excludes payment in kind)	
—lodging and boarding houses	6.6
(excludes payment in kind)	
—hotels	18.8*
(from Census of Merchandising)	
Unspecified	55.6
Total	171.8

\* Payroll in hotels was taken from the Census of Merchandising and Service Establishments, 1931, Vol. XI, p. 1252, instead of from the census of population, where hotels are bracketed with restaurants and taverns.

These items were chosen from the occupational classification of the census of 1931 ("industry groups") as not elsewhere covered.<sup>14</sup> This classification, along with the more specialized breakdown for "occupation groups," was used by the writer as a check list to avoid omissions.

Estimates for the years before and after 1930 were made on the basis of changes in the total of all the Items of salaries and wages previously described with the exception of Items 1, 17 and 22. This method of projecting census figures is open to question. Its validity is based on the view that, with the possible exceptions of the "unspecified" group (which appears to contain large numbers of casual labourers and persons only partly employable) and the investment and loan business, the employees included under this Item receive incomes which broadly reflect the business cycle. With the exception of the marked upward tendency in air transport, there do not appear to be significant long term trends in any of these Items which would render the method inadequate.

## ITEM 25

*Workmen's Compensation Benefits*

This Item consists of the compensation paid by Provincial Workmen's Compensation Boards to employees for disabilities suffered from industrial accidents. It includes money compensation, doctor's fees, hospital and nursing service, etc. The figures were obtained from the Canada Year Books.

<sup>14</sup> The "unspecified" group undoubtedly contains many casual labourers, small payments to whom have been included in the other estimates of payroll described above. This double counting is probably more than offset by (1) the probable omission of earnings from odd jobs by those not ordinarily classified as wage earners and (2) unreported miscellaneous earnings and commissions of wage earners and "own accounts".

## ITEM 27

*Construction Done By Governments*

This item is presented as supplementary material only, and not included in the grand total Item 26. It is drawn from the D.B.S. annual census of construction and comprises wages paid in construction work undertaken directly by governments

including the federal government, most provincial governments and over two hundred municipalities. The extent to which this figure overlaps Items 16, 17 and 19 is not known, but its size is sufficient to indicate the need for segregation in the public accounts.

It has not been possible to make an estimate or projection for earlier years.

## TABLES I-B TO X-B

## INVESTMENT INCOME RECEIVED BY CANADIAN INDIVIDUALS

## ITEM 1

*Bond Interest and Dividends Received by Canadian Individuals*

Hitherto neither the amount nor the provincial distribution of bond interest and dividends paid to Canadian individuals has been known. This item is, therefore, of particular interest and as the methods employed were unusually complicated they are here described in detail.

*(a) Dividends Paid to Canadian Individuals by Canadian Companies.*

The objective is to secure a regional breakdown of dividends paid out to Canadian individuals through the medium of dividend cheques issued in Canada. Dividends paid to Canadians by cheques issued abroad are presumably covered in the estimate of payments recorded on ownership certificates described in (b) below and should not be included here.

The compilation described herein was made for the calendar year 1936 only. Figures for earlier years were projected back from 1936 by the method described in (vii) below.

The most comprehensive record of dividend payments and their recipients is that gathered by the Dominion Income Tax Division for the purpose of checking the accuracy of income tax returns. All companies paying dividends from head offices or branch plants in Canada are required to furnish reports. Additional data on payments to Canadian shareholders are provided voluntarily by the head offices of a number of foreign companies operating unincorporated Canadian branches or agencies. Such companies pay dividends on their whole enterprise as a unit rather than from purely Canadian operations.

The resulting information is then classified into the 18 administrative districts used by the Income Tax Division. This arrangement is satisfactory for the purpose in hand, since the districts can be grouped to coincide with provincial boundaries, with the sole exception of the Ottawa district which includes a small area in the province of Quebec.

<sup>15</sup> Fully incorporated branches of foreign companies which declare a separate dividend with respect to their Canadian operations are here regarded as Canadian companies.

## (i) INCOME TAX PROCEDURE

For dividend payments made by Canadian companies<sup>15</sup> in annual amounts of \$100 or more to any one shareholder in Canada, the name and address of the recipient is itemized by the paying corporation on form T5 of the Dominion Income Tax Division and forwarded to the local income tax office in duplicate. Payments in Canada of less than \$100 are not itemized, being shown as a lump sum only at the bottom of the T5 form. Payments to shareholders abroad are also shown as a lump sum only.

The local or district income tax office keeps one copy of the T5 for its own use and forwards the other copy to head office. Head office classifies the detailed information received on each T5 report according to the income tax district in which the recipients of dividends reside and forwards the information to each district office on from T5A.<sup>16</sup> Thus dividend payments of \$100 or more are grouped on a regional basis on T5A's, but it should be noted that payments made to residents of the income tax district in which the T5 was filed are not transcribed to T5A as the district office already has the information on the original T5 report.

Payments of less than \$100 (which aggregate about one-tenth of the amounts paid in sums of \$100 or more) usually are presented on T5 as a lump sum only, and are used merely as a check on the completeness of the report. They cannot be transcribed to T5A as names of the recipients are not usually stated.

Statistics of dividends have already been compiled from T5's for Canada as a whole but without a regional breakdown, back to 1928. (See p 27.) Dividends paid by Canadian companies only<sup>17</sup> are classified as follows for 1936:—

	\$ millions
(1) Paid outside Canada.. . . . .	116.3
(2) Paid to Canadian individuals.. . . . .	106.0
(3) Paid to Canadian corporations.. . . . .	80.4
(4) Paid to Canadian brokers.. . . . .	7.3
(5) Total paid by Canadian companies (other than amounts paid by bearer share warrants).. . . . .	310.0
(6) Dividends of Canadian companies paid by bearer share warrants (not included above).. . .	80.1

<sup>16</sup> As head office does not make carbon copies of T5A's, the regional breakdown is disseminated to districts and can be drawn together only by recalling the information from the districts.

<sup>17</sup> Information was also received from foreign companies operating branches in Canada but paying dividends from head office out of their consolidated earnings. (See p. 27.)

(ii) METHOD EMPLOYED FOR MAKING A REGIONAL BREAKDOWN

The information transcribed to T5A's provides a regional breakdown for all payments over \$100 made in the 17 districts other than that in which the T5 was filed. Figures for the remaining district may be secured in two ways:—

- (a) by segregating and totalling (on form T5) all payments of \$100 or over made to residents of the said remaining district. Such a segregation is in fact made by district offices for their own records but no totals are taken off.
- (b) by subtracting from total (all Canada) payments of \$100 and over the aggregate amount recorded on T5A's. Method (b) was employed in the computation submitted herewith. It is obviously preferable as it does not call for the handling of individual dividend payments.

Unfortunately, the head office of the Income Tax Division does not keep carbon copies of the T5A's sent to the districts. It was necessary to write to the district offices, asking them to draw the 1936 T5A's from their files, add the amounts recorded for each company, and forward a statement of the results by companies to head office. The replies received covered all T5A's except for one district for which the T5A's of several large companies were omitted. The data for these missing companies were obtained from head office.

(iii) COMPANIES FOR WHICH T5A INFORMATION WAS INCOMPLETE

Certain companies, mainly the chartered banks, present their T5 reports with a partial breakdown by regions. This peculiarity arises from the maintenance of stock registers from which the T5 report is compiled, in several parts of the country. Thus a bank having a separate register for Alberta, maintained let us say at Calgary, sends from its head office a separate T5 list for its Alberta shareholders, in triplicate, to the income tax office in which the head office of the bank is located. Two of these lists are forwarded to the income tax head office in Ottawa. One of the two lists is in turn sent to the inspector of income tax for the Calgary district, containing the information ordinarily transcribed by head office to a T5A for that district but apparently without the use of T5A as a covering form. Information for the remainder of Alberta is transcribed at Ottawa from the T5 to T5A in the usual manner and sent to the other inspector of income tax at Edmonton.

The result of this procedure is that the Calgary income tax district office receives the requisite information for its own district but not as a T5A, so that when Calgary is asked for the total income reported on T5A's, the record of dividends paid by the bank in question is not included in Calgary's report.

In order to overcome this difficulty the regional breakdown for each bank maintaining more than one register was worked out from the original T5 statement for all districts from which no T5A data were received.

With the exception of a very few cases, this problem was not found to arise for other types of companies and no corrections were made in the manner outlined above for the banks.

(iv) COMPILATION OF DIVIDENDS PAID TO INDIVIDUALS AND CORPORATIONS IN EACH PROVINCE, 1936

The total dividends paid in Canada by each company, in amounts less than \$100 and \$100 and over were obtained from the T5 forms in the files of the head office. The dividends of \$100 and over paid in each of 17 income tax districts (all but the district from which the T5 form was filed) were supplied by the district offices from their T5A forms. (See (ii) above.) The sum of the payments in the 17 districts was then subtracted from the total dividends paid in Canada to obtain the amount paid (in amounts of \$100 and over) in the remaining district. This calculation was carried through for all the dividend paying companies. Totals were then found for each district and the districts were combined into provinces.

It was assumed that dividends paid in amounts of less than \$100 were distributed by provinces in the same proportions as those of \$100 and over and were allocated accordingly.

The dividend payments by provinces as obtained above included, (x) dividends paid to other companies rather than to individuals and (y) some dividends paid by foreign companies having unincorporated branches in Canada.<sup>18</sup> Since the object was to obtain dividends paid by Canadian companies to individuals, it was necessary to eliminate items (x) and (y).

(v) ELIMINATION OF INTER-CORPORATE PAYMENTS

The only way to obtain a precise record of inter-corporate dividend payments by provinces is for the Income Tax Division to classify the payments at the time they are transcribed to the T5A's for

<sup>18</sup> Dividends paid by foreign corporations to Canadian individuals were estimated along with bond interest, and thus should not be included here. See (b) below.

each district. Owing to the burden it would have imposed on district offices, it did not seem expedient to attempt such a classification for this inquiry. Accordingly, information on inter-corporate dividend payments was sought from the income tax returns of corporations (T2's). A list of between three and four hundred companies, reported as having subsidiaries or as showing ownership of securities in their balance sheets, was drawn up from Houston's Annual Financial Review and from the Financial Post Survey of Corporate Securities. This list was submitted to Mr. T. W. Bullock, chief auditor of the Income Tax Division, with the request (1) that he find the total amount of Canadian dividends on which these companies claimed exemption on form T2 and (2) that the amounts be presented, in totals only, according to the province in which the head office was situated. The resulting compilation accounted for approximately \$50 million out of the \$80 million of inter-corporate payments for 1936 shown below. The principal omissions in the survey were (1) banks, insurance and trust companies, and (2) private investment companies, the former being omitted because they do not furnish this information on the T2 forms and the latter because they were not included in the names submitted to Mr. Bullock owing to the absence of a published list or directory from which they could be drawn.<sup>19</sup>

It was assumed that the provincial distribution of the corporations receiving the \$50 million of dividends was indicative of the provincial distribution of the remaining \$30 million. The total of \$80 million was divided accordingly in rounded figures.

#### (vi) ELIMINATION OF DIVIDENDS PAID BY FOREIGN COMPANIES

The T5 reports received from head offices of companies in the United States and Great Britain relate to dividends paid from their consolidated operations, the dividend cheques being issued outside of Canada. The making of such reports is not obligatory, being done purely as an act of courtesy. The compilations made from the T5's and T5A's of dividends paid to Canadian individuals and corporations (described in (ii) and (iv) above) included the dividends paid by such foreign reporting companies. The problem was to determine which of the companies included in the compilation were foreign companies. Lists of names were supplied by the Bureau of Statistics and the

<sup>19</sup> Private investment companies are relatively most important in Prince Edward Island. However, information could not be secured in time to enable making an adjustment for this factor.

Income Tax Division but the coverage was not complete (about 70 per cent). Dividends paid to Canadian corporations and individuals by the foreign reporting companies that could be identified amounted to about \$2.8 million and this amount was deducted. The omission of the remaining foreign companies could hardly give rise to appreciable error.

#### (vii) METHOD OF PROJECTING THE ESTIMATE BACKWARD TO 1926

By means of the methods described above in (iv), (v) and (vi) estimates were obtained of the dividends,<sup>20</sup> paid by Canadian companies to individuals in each of the provinces for the year 1936. It was not possible within the time available to make estimates for the years prior to 1936 by the same methods.

Figures were however available showing total dividends paid by Canadian corporations to Canadian individuals for Canada as a whole back to 1928. See the following table. For 1926 and 1927 roughly comparable figures were estimated from the Financial Post's record of dividends declared in those years.

In order to secure a provincial breakdown it was necessary to assume that the distribution of the total among the provinces for the years 1926-35 was the same as for 1936. This is admittedly a rough approximation but it was the best that could be done with the available information.

#### DIVIDENDS PAID BY CANADIAN CORPORATIONS DURING CALENDAR YEARS 1928 TO 1936

Compiled by the Income Tax Division, Department of National Revenue, for the D. B. S.

(Millions of Dollars)

Calendar Year	Total Paid	Bearer Share Warrants (*)	Paid outside Canada	Paid to Canadian Corporations	Paid to Canadian Brokers	Paid to Canadian Individuals
	(excludes dividends paid by means of bearer share warrants)	(not included in other columns on this page)				
1928 .....	340.5	.....	113.9	48.0	14.6	184.1
1929 .....	330.3	.....	154.7	49.8	18.5	157.3
1930 .....	420.7	.....	164.6	59.7	16.5	179.9
1931 .....	373.6	.....	146.1	67.7	9.6	150.2
1932 .....	280.9	(b)	126.8	47.3	3.9	102.8
1933 .....	242.0	27.6	100.4	45.7	3.9	91.9
1934 .....	289.3	60.2	91.5	98.6	5.6	83.7
1935 .....	302.1	74.6	135.1	71.4	5.1	90.4
1936 .....	310.1	80.1	116.3	80.4	7.3	106.1

(\*) Includes dividends of certain companies conducting their operations outside of Canada.

(b) No record was kept for years prior to 1933.

<sup>20</sup> It should be noted here that dividends paid by means of bearer share warrants are not included at this point. The amounts so paid are estimated along with bond interest and foreign dividends. See (b) below.

(b) *Income of Canadian Individuals from Bond Interest and Share Warrants both Domestic and Foreign, and from Dividends paid by Foreign Corporations.*

(i) DOMINION INCOME TAX PROCEDURE

According to the regulations of the Income Tax Division, Canadian residents cashing bond coupons and share warrants, whether domestic or foreign, and dividend cheques issued by a "foreign debtor," are obliged to record the amount of interest or dividends so received on certificates of ownership known as Form 600. The certificates are collected in Canada by the debtor, the bank or other agent first paying or cashing the coupon, and remitted to the local income tax office. On arriving at the local income tax office, the certificates are sorted and those signed by or for persons resident in another district are forwarded to that district. The certificates which are retained are classified in a number of ways, depending upon the number of certificates received and the requirements of the branch in question.

For the purposes of these estimates it is convenient to discuss the certificates in the following classes:—

- (1) certificates filed by individuals;
- (2) certificates filed by estates, trustees or guardians;
- (3) certificates filed by nominees, i.e. brokers, trust companies, etc.;
- (4) certificates filed by corporations, charitable and other non-assessable bodies.

The income recorded on certificates falling into class (4) was not received by individuals and is included elsewhere in the estimates in so far as individuals were the ultimate recipients. It must therefore be excluded here. The total of the amounts recorded on certificates falling into classes (1), (2) and (3) is the total income of Canadian individuals from bearer bonds, share warrants and dividends paid by foreign corporations. These totals may be obtained for each of the 18 income tax districts and the latter may be grouped to give a breakdown by provinces. Income from registered bonds is not included here and is estimated separately. See (iii) below.

(ii) METHOD OF ESTIMATING INCOME RECORDED ON OWNERSHIP CERTIFICATES

Income of individuals and estates recorded on ownership certificates was estimated on the basis of samples for the calendar year 1937 only, for each

income tax district. Estimates cannot be made by the same method for earlier years, as the certificates have in most of the smaller districts been transferred from the cartons in which they were kept to the files of individual taxpayers. The method of projecting the estimates for 1937 back to earlier years is described below.

It should be noted that a more accurate sample can be secured if individuals, estates, nominees, etc. are kept separate. As far as possible the sampling method was confined to certificates filed by individuals only. As estates and nominees are likely to show larger amounts per certificate, full counts were made separately for nominees in every case, and similarly for estates wherever these were kept separate, except in Toronto where the large number (about 44,000) required sampling.

The size of the samples taken of certificates filed by individuals varied with the number to be sampled and the manner in which they were kept. In larger district offices, where certificates were not subdivided into over and under \$100, a 3 per cent sample was requested. A smaller one taken experimentally in Toronto at the beginning of the inquiry was considered satisfactory for that district. In offices where the division into over and under \$100 is usually made, a 3 per cent sample for those under \$100 and a 10 per cent sample for those of \$100 and over was requested. The inspectors in a number of smaller districts chose to make a full count, while Vancouver made a one-third count.

Samples of certificates recording amounts of less than \$100 involve only a trifling margin of error. For certificates in amounts of \$100 and over it is probable that the samples slightly underestimate the totals for this group owing to the absence of an assignable upper limit on the certificates to the values recorded.

*Form 605A*—Brokers, trust companies and other nominees who cash coupons or foreign dividend cheques for their clients usually fill out the certificates in their own name, stating that details as to the ultimate owners will be sent direct to the income tax authorities. An ownership certificate bearing such a statement is known as a "covering certificate."

The details as to individual holders are usually furnished on Form 605A but in the Hamilton district they were supplied on ownership certificates. Nominee covering certificates were not used in Vancouver and do not occur in most of the smaller districts. The names and addresses furnished on Form 605A may include persons, corporations or estates resident in other districts or

abroad. Data for districts other than that in which the 605A is filed are neglected by the district originally receiving the information, but a duplicate 605A is sent to head office, where information relating to these other districts is transcribed and forwarded to them.

For the most part, information furnished on 605A has the effect of transferring the record of income from Montreal, Toronto and other financial centres (where it was originally reported by a broker or trust company on a covering certificate) to outlying districts in the same province. Such a transfer is of no interest from the standpoint of a provincial breakdown of income. Data sent to the Ottawa district from Montreal, however, adds to the total of Ottawa (i.e. Ontario) incomes and calls for a corresponding reduction in the Quebec figures. The amount to be transferred from Montreal to Ottawa was compiled from records in the hands of the Ottawa district office and was the only such adjustment made in this inquiry. The amount involved was less than \$100,000.

The extent to which data on the 605A Forms consist of payments to owners resident abroad was not investigated carefully. The writer inspected a small sheaf of 605A returns in Toronto and did not notice any record of payments to foreigners, but it appears that some brokers do a considerable business in Canadian securities for American investors. It was not possible to make any adjustment for this factor in these estimates owing to the limited time available.

#### (iii) INTEREST RECEIVED BY INDIVIDUALS FROM REGISTERED BONDS

Ownership certificates (Form 600) do not record the interest paid on fully registered debt by Canadian corporations and governments. Details of such payments are collected from debtors (except for the Federal direct registered debt) on Form 609 and transcribed at head office, by districts, to Form 609A. The office procedure parallels that already described for dividend payments. (See p. 25.)

The total of interest paid to individuals as holders of non-federal government registered bonds for Canada as a whole was supplied by the Income Tax Division. Owing to the smallness of the amount<sup>21</sup> it was not considered worthwhile to make a regional compilation on the lines of that for dividends. Instead, the amount paid to individuals was allocated to provinces on the basis of the provincial distribution of the sum of (a) income

<sup>21</sup> The amount classified as paid to Canadian individuals in 1936 was \$11.2 million, out of total payments to individuals, corporations, institutions, etc., of \$60 million.

recorded on ownership certificates, and (b) interest paid on Federal registered debt.

A statement of the holdings of individuals and estates of registered Federal direct debt as at November 30, 1937, classified by maturities was furnished by the Department of Finance. This statement gave a breakdown of the holdings of principal by issues and by provinces. The amount of interest payable was computed for each province.

Thus estimates by provinces for the following items were obtained:—

(1) Income of individuals and estates as recorded on ownership certificates (Form 600), consisting of all income received by way of bond coupons, share warrants, and dividends from foreign corporations during the calendar year 1937.

(2) Interest received by individuals and estates on registered Federal direct debt on the basis of its ownership at the end of November, 1937 (i.e. just before the maturity of the last of the 5½ per cent tax free bonds).

(3) Interest paid to individuals and estates on other registered debt during 1936 as recorded on Form 609. (Figures for 1937 were not available at the time this estimate was made.)

The total of the above three items is the income received by individuals and estates during 1936 or 1937 from bonds and share warrants both domestic and foreign, and from dividends paid by foreign corporations.

#### (iv) METHOD OF PROJECTING THE ESTIMATE BACK TO 1926

Owing to the limitations of time and of the available information it was not possible to repeat the foregoing estimates for years prior to 1937. However a rough approximation was attempted.

An index number was constructed consisting of the following items for each of the years, 1926-37:—  
The sum of,

1. Estimated total interest on all public debts.
2. Estimated dividends of Canadian companies paid by share warrants (D.B.S. figures).  
See p. 27.
3. Estimated bond interest paid by Canadian corporations (D.B.S. figures).
4. Estimated dividends and interest received from abroad, taken from the D.B.S. estimates of the balance of payments.

Less,

5. Estimated bond interest paid to foreign investors, taken from the D.B.S. estimates of the balance of payments.

The constituents of this index cover all the items which were estimated for 1937 in (ii) and (iii) above but they include payments to corporations as well as to individuals. It was assumed that the proportion paid to individuals and corporations was constant throughout the period 1926-37.<sup>22</sup>

This index was applied to the 1937 estimates for each of the provinces to give estimates of income received by individuals from bond interest and share warrants both domestic and foreign, and from foreign dividends, by provinces for each of the years 1926-36. This method is based on the further assumption that the distribution of such income among the provinces for the years 1926-36 was the same as for the year 1937.

The estimates described in (a) namely Dividends paid to Canadian individuals by Canadian Companies, and in (b) Income of Canadian Individuals from Bond Interest and Share Warrants both Domestic and Foreign, and from Dividends paid by Foreign Corporations were combined to give the estimates of *Bond interest and Dividends received by Individuals* shown as Item 1 in Tables I-B to X-B.

#### ITEM 2

##### *Estimated Property Income from Life Insurance*

Life insurance companies receive a large amount of income from investments, i.e. interest, dividends and rents which, after deductions for expenses and dividends to their shareholders, is eventually paid out to individuals. It should be noted that these disbursements to individuals relate only to the investment phase of the life insurance business and not to those arising out of pure or term insurance. The payments on account of the latter do not constitute income for the community as a whole, but merely a redistribution of income.

The investment income of life insurance companies is not as a rule paid out to policy holders as it is received but is instead left to accrue until the policies become due or the surrender value is withdrawn. Item 2 presents estimates of the amounts that have so accrued to the credit of policy holders during each of the years of the period 1926-36.

<sup>22</sup> No data are available to indicate the extent to which this assumption is true, but it is known in the parallel case of dividends paid by cheque by Canadian corporations to Canadian individuals, that the proportion paid to individuals (including nominees) varied as follows:

1928	78.8%	1933	67.7%
1929	77.9%	1934	50.2%
1930	76.7%	1935	57.2%
1931	70.2%	1936	58.5%
1932	69.4%		

A downward trend is apparent in the above ratios but there is no information available to indicate that the same was true for bond interest.

The total investment income of Canadian, British and foreign life companies operating in Canada for the years 1926-36 was obtained from the records of the Dominion Insurance Department. The amount of investment income applicable to foreign policy holders was estimated on the basis of the ratio of the annual payments to foreign policy holders to total payments to all policy holders and subtracted to give the amount of investment income accruing to Canadian policy holders. It was also assumed that the total for Canada was distributed among the provinces in proportion to the provincial distribution of total payments to policy holders. If instead it be assumed that investment income is distributed in proportion to the geographical distribution of policies in force, the results would not be far different except in Saskatchewan and Alberta as shown in the following table:-

	Payment to policy holders, 1936	Business in force at end of 1936
	%	%
Prince Edward Island.....	0.61	0.41
Nova Scotia.....	3.90	3.61
New Brunswick.....	2.58	2.65
Quebec.....	26.50	26.85
Ontario.....	41.07	44.61
Manitoba.....	6.20	6.17
Saskatchewan.....	5.79	4.35
Alberta.....	5.72	4.85
British Columbia.....	7.63	6.50
	100.00	100.00

Total payments to policy holders in each province were secured from provincial superintendents of insurance. Figures of disbursements for Alberta and Ontario have been published annually since 1926 and for Quebec since 1932. Saskatchewan furnished statements for 1927-36 and British Columbia and Manitoba compiled figures on request. Figures for the Maritime Provinces were available for 1936 only. The ratios for that year were considered to be representative for earlier years. Special tests indicated that this was a reasonably accurate procedure when the three provinces were considered as a group.

No deductions from the investment income of life insurance companies was made for investment expenses. In the case of the seven largest Canadian companies the ratio of investment expenses to investment income was 5.45 per cent. The principal difficulties in making such deductions are (a) that most investment expenses of United States companies are incurred at their head offices and do

not appear in the reports to the Superintendent of Insurance, (b) that part of the investment expenses of Canadian companies is applicable to foreign business, and (c) that it is difficult to determine what part of the so-called investment expenses are applicable to the investment phase of the insurance business and what part to the pure insurance phase.

The methods employed in securing the estimates shown under Item 2 are admittedly arbitrary. Alternative methods were sought but none could be found that would give more satisfactory results with the information available. However, it is believed that the inclusion of this item renders the grand totals of investment income (Item 5) more accurate than if the estimates had not been attempted.

### ITEM 3

#### *Interest on Farm Mortgages Received by Individuals*

The amounts shown under this item are estimates of the interest due in each year on farm mortgages and agreements of sale held by individuals or estates. It should be noted that the figures shown are not the actual cash receipts but the amounts receivable for each particular year.

Estimates of the principal of mortgages and agreements of sale held by individuals and estates were obtained by subtracting from the total farm mortgages and agreements of sale, those held by governments and loan, trust and life insurance companies. For the methods used in estimating total mortgages and agreements of sale and allocating them by provinces see the explanatory notes on Farm Operating Expenses. The mortgages and agreements of sale held by governments were obtained from the Public Accounts. The amounts held by loan, trust and life insurance companies were estimated from information supplied by the Dominion Mortgage and Investments Association, supplemented by information obtained in the 1936 Census of Agriculture for the Prairie Provinces. The rates used to calculate interest charges were the same as those employed in estimating interest charges on farm debts (See explanatory notes on Farm Operating Expenses, Item 3).

### ITEM 4

#### *Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies*

##### (i) URBAN

This is the sum, after deduction for interest on mortgages held by life insurance companies, of (a) net rents from *rented* urban dwellings and (b) estimated net income from *owned* urban dwellings.

##### (a) *Net rents from rented urban dwellings*

This Item was estimated by multiplying the number of urban tenant households by the estimated average gross rent and subtracting the estimated expenses for taxes and repairs. The basic material for the calculation of gross rent for the year 1931 is given in Volume V of the Census of 1931, Tables 77, 79, 81 and 83. The numbers of tenant households are divided into two groups (1) tenant households where husband and wife live together and (2) "other tenant households." Rentals are available for (1) only, for which a frequency distribution is given. Average rentals for each class interval were assumed as follows:—

Class Interval	Assumed monthly average rent <sup>23</sup>
\$ 1.00— 9.99	\$ 9.00
10.00—15.99	14.00
16.00—24.99	20.00
25.00—39.99	28.00
40.00—59.99	45.00
60.00 and over	65.00

The total and average rent paid by all reporting households in this group was then computed.

In the absence of compiled census data on rentals for (2) "other tenant households," it was assumed that the average rental was four-fifths of the estimated rent for (1) i.e. households where husband and wife lived together. Choice of a somewhat lower rent for the former is justified by the predominance of smaller households, i.e. single persons and widows. The total estimated rents paid by (1) and (2) were then added together to give the estimate of gross rentals paid by urban households during the calendar year 1931.

<sup>23</sup> The figures are those suggested by Mr. H. Greenway of the Internal Trade Branch of the Dominion Bureau of Statistics. Neither midpoints of class intervals nor such points adjusted by Sheppard's correction are appropriate in this type of frequency distribution.

Information similar to that for 1931 was not available for other years. However, estimates were prepared for the period 1926-36 by multiplying the gross rentals paid in 1931 by an appropriate index number of rents. It was assumed that the number of tenant households was constant throughout the period.

The monthly and annual index numbers of rents compiled for the Department of Labour's family budget (published by the D.B.S. in Prices and Price Indexes, 1936, p. 114) were considered the best available indication of year-to-year changes in rents.<sup>24</sup> An arbitrary reduction from these indexes was made for 1932 and later years in the belief that a greater proportion of vacancies and unpaid rents has substantially reduced the gross returns to landlords since that year. The following reductions were made for each province:—

1932. . . . .	7%	1934. . . . .	14 %
1933. . . . .	14%	1935. . . . .	10½%
1936. . . . .		1936. . . . .	7 %

Deductions were made from the estimates of gross rent for taxes and repairs to give the figures of net rent included in Item 4. Taxes were assumed to be 30 per cent of the gross rent estimated for 1931, and the same absolute amount was deducted in each year from 1926 to 1936, property taxes having changed little in the period. Repairs and depreciation were assumed to be 20 per cent of the estimated gross rent for each year.<sup>25</sup>

(b) *Estimated net income from owned urban dwellings*

The households living in owned dwellings derive an income therefrom in that they do not have to pay rent. An attempt was made to estimate this income by calculating the net rent that would have been received had the houses been rented to others.

The number of urban households living in owned quarters was taken from Table 65, Volume V of the Census of 1931. The estimates of the average gross rental value were based on the average rentals paid by tenants (see (a) above) adjusted for the

larger number of rooms in the average owned household. Rooms per household were computed from frequency distributions by size of room presented in Table 65, Vol. V, Census of 1931. Thus for the whole country, all urban owner households averaged 6.57 rooms and all urban tenant households averaged 5.07 rooms; the average imputed rent per owner household was therefore estimated as being  $\frac{6.57}{5.07}$  of the average rent for tenant households.

The methods of estimating deductions for taxes and repairs and of projecting the estimates from 1931 are the same as those employed for rented houses. (See (a) above.)

From the total of (a) and (b), the estimated interest paid on mortgages held by life insurance companies was deducted to give the figures shown under Item 4 (i). The information with respect to mortgages on urban dwellings held by life insurance companies was supplied by the Dominion Mortgage and Investments Association. The interest was calculated by applying the average rates reported by the Association to the D.B.S.

Interest on mortgages held by other than life insurance companies was not deducted as an expense because it was not included as income elsewhere in the estimates. (Interest on mortgages held by life insurance companies was included in Property income from Life Insurance, Item 2.) Thus the figures for net rent could more appropriately be described as net rent and amount available for mortgage interest (excluding life insurance companies). The chief defect of this method as applied to the provinces is that it ignores the payment of mortgage interest on urban dwellings from one province to another. The figures for debtor provinces overstate the income actually received by residents of those provinces and those for creditor provinces, understate it. The principal errors doubtless take the form of overstatements in Saskatchewan and Alberta.

(ii) OWNED RURAL NON-FARM DWELLINGS

The number of households living in owned rural non-farm dwellings was found by subtracting the number of owned farms from the total number of owned rural households as shown in the following table:—

<sup>24</sup> The only other data on rent (those collected by the D.B.S.) are not suitable for this purpose because they are less representative of ordinary working class housing and are not computed by provinces.

<sup>25</sup> There is very little information available as to the proportion of taxes and repairs to gross rent. Some information will be found in the briefs submitted to the Commission by the Winnipeg Real Estate Board and the National Construction Council.

	(1) All owned rural House- holds (Census of 1931, Vol. V, Table 65)	(2) Owned farms (Census of 1931, Vol. VIII, p. 16)	(3) Non-farm owned rural House- holds (1) minus (2)
Prince Edward Island...	13,474	12,055	1,419
Nova Scotia.....	52,216	37,037	15,179
New Brunswick.....	43,390	31,835	11,555
Quebec.....	150,562	126,120	24,442
Ontario.....	233,527	156,678	76,849
Manitoba.....	59,829	37,769	22,060
Saskatchewan.....	106,546	90,250	16,296
Alberta.....	85,470	70,751	14,719
British Columbia.....	52,798	21,211	31,587

The average rental value per household was based on the rent paid by tenants in urban centres of less than 1,000 population (Tables 77, 79, 81 and 83, Vol. V, Census of 1931). These estimates are the same as those used in computing income from housing on farms. (See Explanatory notes to

Item 1 (v) of Tables I-C to X-C.) No deduction was made to allow for differences in the character of rural household facilities comparable to the deduction for farm houses.

The methods of allowing for taxes and repairs and of projecting the estimates from 1931 were the same as those employed for rented urban dwellings. (See (i) above.)

It is recognized that the term *non-farm dwellings* is not strictly accurate, since a number of dwellings in this group are undoubtedly on farms to the extent that dwellings on farms exceed the number of farms. However, the number of farms with a second or third dwelling is small.

For a discussion of the use of the terms "household" and "dwelling," the reader is referred to Volume V of the Census of 1931, and for the census definition of a "farm" to Volume VIII of the Census of 1931 as well as to the handbook "Instructions to Commissioners and Enumerators, Census of 1931."

TABLES I-C TO XI-C  
INDIVIDUAL ENTERPRISERS' INCOME

ITEM 1 (v)

*Agriculture—Income in Kind, owned Houses*

The farm family derives real income from the shelter provided by its dwelling. The figures presented under this item are an attempt to estimate the money value of this income. The estimates were obtained by multiplying the number of farm dwellings by the estimated average rental value.

The number of farm dwellings was assumed to be equal to the number of farms at June 1, 1931, and this number was considered applicable to the whole period, 1926-37.

No data are available on the rental value of farm dwellings. It was therefore necessary to find the average rent paid by tenants occupying the most nearly comparable type of dwelling. To this end, the average rent paid in urban localities of less than 1,000 population was computed from the information given in Tables 77, 79, 81 and 83 of Volume V, Census of 1931. The amounts are as follows:—

	Average Rent per month, June, 1931
Prince Edward Island.....	10.32
Nova Scotia.....	11.32
New Brunswick.....	12.00
Quebec.....	11.46
Ontario.....	9.63
Manitoba.....	12.41
Saskatchewan.....	12.49
Alberta.....	13.21
British Columbia.....	13.65

These average rents were then adjusted in two ways to make them more closely representative of conditions on farms.

(a) Differences in the average number of rooms per rural household as compared with tenant households in urban localities of less than 1,000 population were allowed for on the assumption that rent is proportional to number of rooms. The comparative size of the two types of household was measured by the census record computed from frequency distributions in Table 65, Vol. V, Census of 1931, as shown below:—

	Average number of rooms per household	
	Rural Owners (farm and non-farm)	Urban Tenants (localities of less than 1,000 population)
Prince Edward Island.....	7.7	6.1
Nova Scotia.....	6.9	5.9
New Brunswick.....	7.0	6.3
Quebec.....	6.3	5.5
Ontario.....	6.8	5.8
Manitoba.....	4.5	4.9
Saskatchewan.....	4.0	4.2
Alberta.....	3.7	4.0
British Columbia.....	4.3	3.9

It is recognized that rents do not vary directly with the number of rooms but for differences of no more than one or two rooms the assumption is justifiable.

(b) In order to allow for the less adequate facilities (water, heat, light, plumbing, etc.) on farms a further deduction of 20 per cent was made.

No deductions were made for taxes and repairs as these were made elsewhere in providing for costs of farm operation. (See Explanatory notes, Tables I-E (3) to X-E (3), Items 1, 6 and 16.)

The resulting estimates of the average annual rental value per owned farm dwelling in 1931 were as follows:—

Prince Edward Island..	\$125	Manitoba .....	\$109
Nova Scotia .....	127	Saskatchewan .....	114
New Brunswick .....	128	Alberta .....	117
Quebec .....	126	British Columbia .....	144
Ontario .....	121		

After multiplying by the number of owned farms as shown in the census of 1931, the estimates were projected over the period 1926-36 on the basis of the adjusted index of urban rents by provinces. (This index is described in the Explanatory notes to Tables I-B to X-B, Item 4.) It was necessary to employ the urban index as no annual data on farm rents are available. It is possible that the use of an urban index understates the decline of rent in villages and on farms owing to the greater stability of income and growth of population in many cities which was presumably reflected in firmer rents.

### ITEM 3

#### *Proprietors' Earnings, Retail Trade*

This estimate relates to the earnings, by salary or otherwise, of proprietors actively engaged in retailing. The Census of Merchandising and Service Establishments, taken in 1931, recorded 125,169 such proprietors, engaged in operating 125,003 establishments. Of these, 20,317 were reported as receiving a stated salary and the remainder (104,852) as not on the payroll.

The Bureau of Statistics has already estimated earnings of \$84,564,000 for 17,057 salaried proprietors and 55,950 proprietors not on payroll.<sup>26</sup> This estimate was made from data on operating expenses reported by 74,366 establishments, and is the most reliable figure available.

There remain 2,260 salaried proprietors and 48,902 proprietors not on payroll for whom an estimate must be attempted. The figures based on the reports of operating expenses quoted in the previous paragraph cannot be employed directly for an estimate because they relate primarily to experience of the larger establishments and presumably give a higher average income per proprietor than an estimate which allows for the small incomes and frequent losses received by the operators of a host of small stores.

Special tests, conducted by Mr. A. C. Steedman of the Internal Trade Branch of the Bureau, with the aid of unpublished material on expenses and gross margins classified by size of business, indicated in the absence of other material that the following method would give reasonably satisfactory results:—<sup>27</sup>

"An amount equivalent to the average salary per full-time employee in the same province and in the same broad kind-of-business group was attributed to proprietors not reporting stated salaries or withdrawals. . . ."

This method utilizes the experience of all stores, group by group, instead of relying only upon those reporting expenses.

This method tends to produce an overestimate. The average salary per full-time employee, in the same kind-of-business group, as here employed, does not accurately reflect the lower salaries (and presumably lower proprietors' earnings), of small shops in the group, since only a few of these shops reported employees. The average salary is there-

fore heavily weighted by the experience of large shops. The method employed represents however a fair approximation to the situation in all shops taken together.

#### *Methods of projection*

For the years 1926-29, the estimate for 1930 was varied in proportion to estimated changes in retail sales, as presented in "A Decade of Retail Trade, 1923-33."<sup>28</sup> For the years 1931-36, the figure for 1930 was varied in proportion to changes in the total salaries and wages in retail trade as shown under Item 12, Tables I-A to XI-A. Both methods probably underestimate the fluctuations in this form of income.

The figures here presented were worked out in the Internal Trade Branch of the Bureau of Statistics, under the supervision of Mr. Steedman.

### ITEM 4

#### *Proprietors' Earnings, Wholesale Trade*

This estimate was also prepared by Mr. Steedman of the D.B.S. His method of arriving at the basic figure for 1930 was as follows:—

"It was thought that the average salary per full-time employee underestimated the probable earnings of proprietors not on payroll. In consideration of the fact that there are a good many wholesale firms of moderate size, it was also thought that the average earnings of proprietors reporting would overestimate the earnings of those not on payroll. It was decided to use the arithmetic average of two averages, i.e., the average salary per full-time employee and average salary per proprietor reporting."<sup>29</sup>

#### *Method of projection*

As no data on wholesale trade are available prior to 1930, changes in the value of retail trade were employed in projecting the estimate back to 1926.

For years since 1930, indexes of payroll are available except for 1931 and 1932 and were employed in projecting proprietors' earnings. In 1931 and 1932, changes in sales are known and were considered indicative of the movement of payroll and hence of proprietors' earnings, subject to free-hand adjustment in so far as the projection on this basis for 1933 did not agree with the index (1930=100) of the sample of payroll commencing in 1933.

<sup>26</sup> Census of 1931, Vol. 10, p. 23. The method is explained in footnote (2) on the same page. The numbers of salaried proprietors and proprietors not on payroll which were covered in the estimate were furnished by Mr. Steedman of the D.B.S.

<sup>27</sup> From a memorandum by Mr. A. C. Steedman of the D.B.S.

<sup>28</sup> Dominion Bureau of Statistics, Ottawa, 1935.

<sup>29</sup> From a memorandum by Mr. A. C. Steedman of the D.B.S.

## ITEM 5

*Proprietors' Earnings, Retail Services*

The estimate for 1930 was prepared in the same way as for retail trade (Item 3 above). For earlier and later years, no figures whatever are available for the retail services group. It was assumed that proprietors' earnings varied in the same manner as proprietors' earnings in retail trade. (Item 3.)

## ITEM 7

*Other Individual Enterprisers—Professional*

Almost the only source of material for this group will be found in the data on occupations in the Census of 1931.

Occupational groups are employed in this study in place of industry groups because they present the breakdown in greater detail. There is little significant difference between the figures for occupation groups and for industry groups, as the following table demonstrates:—

—	Occupation group <sup>30</sup>	Industry group <sup>31</sup>
Professional own accounts—		
Male.....	27,232	25,470
Female.....	13,386	13,776
Professional employers—		
Male.....	2,781	2,355
Female.....	125	113

Earnings of professional own account workers in each occupation group were estimated from earnings of wage earners in the same group,<sup>32</sup> the average earnings reported by wage earners (i.e. salaried persons) being multiplied by the number of "own accounts." Males and females were estimated separately.

The validity of this method may be questioned on the ground that professional persons who work as salaried employees receive smaller incomes than professional own accounts. It is by no means certain that this is the case, since many professional own accounts, especially those at the beginning and end of their careers, have small and perhaps even negative earnings.<sup>33</sup> Moreover, professional persons who work as salaried employees are usually

<sup>30</sup> From an unpublished Table furnished by Mr. LeNeveu of the D. B. S.

<sup>31</sup> From Vol. VII, Census of 1931, Table 50.

<sup>32</sup> As reported in the 1931 census, Volume V.

<sup>33</sup> See Leven, *The Income Structure of the United States*, published by the Brookings Institution, p. 50-51. The tendency of the earning power of independent professional workers to decline more than that of employed professionals may be seen from a comparison of the diagrams on the two pages.

located in large cities (with the exception of teachers, not here included), where the cost of living and the scale of remuneration are high, while many professional "own accounts" on the other hand work in smaller places where earnings are on a lower level. It is not improbable that the method here employed actually overstates the incomes of "own accounts" in the years 1932-34 when the pressure of overhead charges was heaviest and when an unusually large number of accounts could not be collected.

Earnings of professional employers were estimated in the same manner as for own account workers, the only difference being that employers were assumed to have *twice* the average earnings reported by wage earners. The boundary between employers and own accounts in the professions as used in taking the decennial census was a vague one, but an inspection of the figures suggests that only the larger employers were so classified by enumerators. Hence this method probably underestimates the income of employers.

The total estimated earnings for "own accounts" and employers, based on census data, was considered applicable to the calendar year 1930. The estimate was projected back to 1926 and forward to 1936 on the basis of changes in the salaries and wages in the sample of services described in footnote (13), page 23. This indirect method was employed because of the entire absence of annual economic statistics for the professions. The payroll in the sample of services reflects the experience of a wide variety of workers in closely similar occupations, of which the most exposed to the business cycle are workers on steam railways and the most sheltered are probably government employees in the federal service and the governments of eastern Canada.

## ITEM 8

*Other Individual Enterprisers—Construction*

This group was treated in much the same way as Item 7 above. Average annual earnings as reported by wage earners in the Census of 1931 were multiplied by the number of "own account" workers in the construction group (Census of 1931, industry groups).

Owing to the rapid decline of earnings in the construction trades, the estimates from census figures were considered representative of the year ending July 1, 1931.<sup>34</sup> The figures for this period

<sup>34</sup> Census data on earnings are supposed to relate to the year ending June 1, 1931, but for the most industries the figures may, in the writers' opinion, be considered applicable to 1930 calendar year, owing to the looseness with which data of this type are usually reported and the tendency of individuals to think in terms of calendar years.

were projected back to 1926 and forward to 1936 (calendar years), by an index of the value of construction contracts (MacLean figures) whose base was the average of the calendar years 1930 and 1931. This is a far from satisfactory method of projection, but must suffice in the absence of other data. It is probable that the total amount of construction work, especially in the field of repairs where "own account" workers are concentrated, did not fluctuate as much as the figures of contracts here utilized.

#### ITEM 9

##### *Other Individual Enterprisers—Net Income from Keeping Lodgers*

The number of lodgers in 1931 was taken from the Census of 1931, Vol. I, Table 111. For earlier and later years this number was projected on the basis of changes in the total population, by provinces, intercensal estimates of which appear in the Canada Year Book.

	1931
Canada—urban lodgers...	358,837
rural lodgers	137,256
Total...	496,093

The figures exclude domestic servants and farm labourers. They relate therefore to paying lodgers, but among their number are doubtless many persons who, as family connections or friends, pay a nominal rent sometimes by performance of housework or as household companions. The payment of such nominal rents in kind by an unknown number of persons lowers the average amount of cash rent paid and is the principal justification for the following rather conservative estimate.

##### *Gross and net annual rent*

The writer estimates that the average weekly rent paid for lodging and two meals a day in Ontario in 1931 was between \$5 and \$7 per week, or from \$250 to \$350 per year. The Annual Report of the Minimum Wage Board of Ontario for 1931, page 6, estimates the weekly cost of board and lodging of an independent working woman at \$7 per week, in Toronto. The rate would be somewhat lower in smaller cities and rural districts.

The accompanying table and explanatory note have been supplied by Mr. C. W. Bolton, Statistician of the Department of Labour. Mr. Bolton's reservations as to the lack of comparability between cities should be noted.

"Since 1919 the Department of Labour has secured information as to rates for board and lodging in ten cities in Canada for the Overseas Settlement Committee in London for the prospective emigrants to Canada. The figures are used as an approximate indication of what immigrants would pay on arrival in Canada for temporary accommodation. The figures are secured by Labour Gazette correspondents, part time employees resident in these cities. They were instructed to ascertain what immigrants of the working class would find it necessary to pay for suitable accommodation. The figures for the various cities are not exactly comparable as some correspondents give a range covering somewhat expensive accommodation which might be desired by some immigrants."

BOARD AND LODGING FOR FEMALES IN PRIVATE HOMES AND BOARDING HOUSES AS REPORTED FROM CERTAIN CITIES IN CANADA, IN JUNE EACH YEAR, 1926-1938

—	Montreal	Toronto	Winnipeg	Vancouver
	\$	\$	\$	\$
1926.....	8 00-12 00	7 00-17 00	5 50-12 00	8 00-10 00*
1927.....	8 00-12 00	7 00-17 00	5 50-12 00	8 00-10 00*
1928.....	8 00-12 00	7 00-17 00	5 50-12 00	8 00-10 00*
1929.....	8 00-12 00	7 00-17 00	5 50-12 00	8 00-9 50*
1930.....	8 00-12 00	7 00-17 00	5 50-12 00	8 00-9 00*
1931.....	8 00-12 00	7 00-17 00	5 00-12 00	8 00-9 00*
1932.....	7 00-12 00	7 00-17 00	5 00-12 00	7 00-7 50*
1933.....	7 00-12 00	5 00-17 00	5 00-8 50	7 00-7 50*
1934.....	7 00-12 00	5 00-17 00	5 00-8 50	6 75-7 00*
1935.....	8 00-12 00	5 00-17 00	5 00-8 50	6 75*
1936.....	8 00-12 00	5 00-17 00	5 00-8 50	6 75*
1937.....	8 00-12 00	5 00-17 00	5 00-8 50	6 75*
1938.....	8 00-12 00	5 00-17 00	5 00-8 50	7 00*

\* And up.

While these figures indicate a wide range of rents, it is likely that the majority of lodgers pay close to the minimum rate.

An annual outlay for board and lodging of from \$250 to \$350 per year is roughly consistent with (a) the average earnings reported to the Census by wage earners in manufacturing (male \$1,037, female \$542)<sup>35</sup> and family (not individual) budgets which allocate roughly one-half of total expenditures to food and shelter,<sup>36</sup> (b) rent per room of five- and six-roomed houses.

A net annual rent to keepers of lodging houses of about \$2 per week or a round figure of \$100 per year has been chosen somewhat arbitrarily for Ontario, for 1931. Such a figure must always be arbitrary for all lodgers except those living in

<sup>35</sup> Census of 1931, Vol. V, p. 28.

<sup>36</sup> The D. B. S. index of the cost of living assigns a weight of 30 per cent for food and 20 per cent for rent or housing (exclusive of fuel and light, 6 per cent); the federal Department of Labour assigns 35 per cent for food, 18½ per cent for rent and 8 per cent for fuel and light; the Ontario Minimum Wage Board in 1931 estimated board and lodging at \$7.00 per week out of a total budget of \$12.50 per week. The weights assigned by the D. B. S. and the Department of Labour are not based directly upon Canadian experience, as no representative studies of the cost of living have been made in Canada.

hotels and large rooming houses, since the proportion of the cost of heat, taxes, light and other facilities which should be allocated to the lodgers where they are not the *raison d'être* of the establishment is a matter of opinion.<sup>37</sup>

Net annual rents per lodger for other provinces were estimated, on the basis of indexes of the relative levels of (a) average earnings in manufacturing and (b) average rentals paid by urban tenant households, (a) and (b) being given equal weights.

Aggregate net rent from lodgers is the product of the number of lodgers and the estimated net annual rent per lodger.

#### ITEM 10

##### *Other Individual Enterprisers—Miscellaneous*

This group consists of "own account" workers not specifically provided for elsewhere. The constituents were chosen by comparing the industries already covered with the presumably exhaustive enumeration of the occupational classification of the Census of 1931 (industry group). The constituents and estimated earnings are as follows:—

<sup>37</sup> While verification is possible, time did not permit the necessary field survey. In recent years, many high class lodgings have been developed to cater to motor tourists and it is possible that the above estimate falls considerably short of the revenue actually derived from this source.

	Estimated earnings, 1930-31 —Canada (\$000)		
	Males	Females	Total
Investment and loan business...	2,375	1	2,376
Real estate.....	4,763	44	4,807
Manufacturing.....	6,731	99	6,830
Mining, quarrying, oil and salt wells.....	2,359	.....	2,359
Water transport.....	387	.....	387
Other transport.....	94	.....	94
Other personal services.....	693	362	1,055
Total.....	17,402	506	17,908

It is difficult to determine to what extent overlapping exists between some of the categories in the above table, i.e., manufacturing, mining, and transport and the corresponding items in the estimate of salaries and wages in Tables I-A to XI-A (See Explanatory notes to Item 4, Tables I-A to XI-A), or to what extent other items are entirely omitted or inadequately covered, particularly employers' earnings in small scale enterprises. It is believed however that the net over or understatement is not large.

The incomes shown in the above table were estimated for 1930 from census data by multiplying the number of own account workers by the average earnings reported by wage earners in the comparable industry groups. Figures for earlier and later years were projected by applying an index computed from the total salaries and wages shown in Item 26, Tables I-A to XI-A.

## J. B. RUTHERFORD

### TABLES I-E TO X-E

#### (1) RECEIPTS FROM THE SALE OF FARM PRODUCTS

In appraising these income figures it should be borne in mind that the objective was to secure a statement of *total* cash received from the sale of farm products in each province. Thus, while there may be wide margins of error for some of the estimates of income from individual products, such errors are probably a small percentage of the total cash income for any one province. In a few cases special surveys were made to improve the available estimates of quantities sold. As new information becomes available, these estimates of cash receipts will be revised by the Dominion Bureau of Statistics.

The basic materials required for the preparation of the income statements were estimates of the quantities of each product sold off the farm during the calendar year and the average prices received by farmers for each product. Where possible, inter-farm transfers within each province were eliminated.

The following discussion of methods and sources of data will deal (a) with the quantities of produce sold and (b) with prices received.

##### (a) Quantities Sold

###### ITEM 1

###### Grains, Seeds and Hay

###### (i) WHEAT

*British Columbia*—Based on carloadings of wheat and 1931 census report of crops sold.

*Prairie Provinces*—Compiled from weekly reports of country elevator receipts and platform loadings, adjusted to the revised figures issued in annual D.B.S. reports on the grain trade.

*Ontario, Quebec and Maritime Provinces*—Based on distribution of crops as shown in the annual D.B.S. reports on the grain trade, census data, and milling and carloading statistics.

###### (ii) to (v) OATS, BARLEY, RYE AND FLAX

*British Columbia*—Sales of oats only, based on 1931 census and carloadings.

*Prairie Provinces*—Elevator receipts plus platform loadings adjusted to revised report on total quantities of each kind of grain handled.

*Ontario*—Based on carloadings and 1931 census.

*Quebec*—Oats and barley—based on census of 1931 and carloadings.

*Maritime Provinces*—Sales of oats only—1931 census as a basis and estimated for other years from carloadings.

###### (vi) CORN

*Ontario*—Based on proportion of production reported sold in 1931 census.

###### (viii) HAY AND CLOVER

*All Provinces*—Based on carloadings assuming that hay loaded into cars is destined for interprovincial shipment or sold to industries other than agriculture.

###### ITEM 2

###### Vegetables and Other Field Crops

###### (i) POTATOES

*All Provinces*—Based on carloadings, with adjustments for truck movement. These adjustments were made on the basis of sales reported in the 1931 census.

###### (ii) VEGETABLES

Based on census of 1931 with adjustments for other years for changes in prices and production for Quebec, Ontario and British Columbia. Annual production estimates for some of the important vegetable crops were available in provincial reports. No estimates of sales of vegetables off farms were made for the Prairie Provinces. While vegetable growing has increased rapidly in the Red River Valley of Manitoba, no annual estimates of commercial production are available.

###### (iii) SUGAR BEETS

*Ontario and Alberta*—Annual D.B.S. production estimates adjusted to conform with annual reports on the sugar industry.

###### (iv) TOBACCO

*Ontario and Quebec*—Derived from annual D.B.S. estimates of commercial production.

## ITEM 3

*Live Stock*

## (i) CATTLE AND CALVES

For the Prairie Provinces, Ontario and Quebec, sales were obtained by adjusting the census reports for memory bias and estimating for intercensal years by using reports of marketings and commercial output. For these provinces estimates were made on a monthly basis. Sales of cattle and calves in the Maritimes and British Columbia were based on the census with adjustments for intercensal years on the basis of changes in numbers on farms.

## (ii) SHEEP AND LAMBS

Methods similar to those above were used.

## (iii) HOGS

Sales of hogs in the Prairie Provinces, Ontario and Quebec were based upon the census reports and annual output data. Adjustments for memory bias were made by comparing the sales as reported in the census with the output as reported by the Department of Agriculture. Adjustments in the output reports were necessary to account for slaughter by local butchers and for an upward trend in marketings due to the inclusion of a growing proportion of direct shipments in recent years. Sales of hogs in the Maritimes and British Columbia were obtained by using the census as a base and interpolating and projecting for intercensal years from changes in numbers on farms.

## (iv) HORSES

Sales of horses were estimated for the Prairie Provinces only. The shipments by each province through the St. Boniface Yards were added to the direct exports by provincial ports of exit.

## (v) POULTRY

The volume of each kind of poultry sold was derived from the census reports with adjustments for other years on the basis of changes in numbers on farms.

## ITEM 4

*Dairy Products*

## (i) BUTTERFAT

Sales of butterfat were based on census reports and estimates for other years were made by using the D.B.S. annual reports of butter manufactured.

## (ii) MILK AND CREAM

Sales of milk off farms were obtained by adding to the estimates of milk used in the manufacture of cheese and concentrated milk products, estimates of urban consumption. These estimates were made from special studies of the Department of Agriculture of per capita consumption together with adjustments for changes in the urban population. A further guide and check were obtained from D.B.S. annual reports on the dairy industry.

## ITEM 5

*Fruits*

## (i) APPLES

Quantities sold were secured from annual D.B.S. estimates of commercial production and reports on marketings and carloadings.

## (ii) (iii) PEARS, PLUMS, PRUNES, PEACHES, CHERRIES, GRAPES, AND OTHER SMALL FRUITS

Annual D.B.S. estimates of commercial production and provincial reports were used in arriving at the quantities of these products sold.

## ITEM 6

*Other Principal Farm Products*

## (i) EGGS

The quantities of eggs sold were secured from census reports and annual estimates were made from carloadings and inspection records.

## (ii) WOOL

Sales were estimated from D.B.S. annual production data, and from records of the Canadian Co-operative Wool Growers.

## (iii) HONEY

Sales were estimated from D.B.S. annual production records.

## (iv) MAPLE PRODUCTS

Annual D.B.S. estimates of production together with results of a special survey in 1938 were used as a basis for estimating sales.

(b) *Prices Received*

Since July, 1930, the Agricultural Branch of the Dominion Bureau of Statistics has been gathering returns from farm correspondents on prices received

for important farm products. These price returns cover the following commodities used in the cash income statement:—

Wheat	Beef Cattle
Oats	Calves
Barley	Sheep
Rye	Lambs
Flax	Hogs
Potatoes	Butterfat
Hay and Clover	Farm Butter
Apples	Milk
Honey	Chickens
Horses	Eggs
	Wool

In calculating the income from these commodities the estimates of sales were multiplied by the farm prices reported from July, 1930, to December, 1937. For the period, January, 1926, to June, 1930, prices of these commodities were determined by using terminal market prices and deducting transportation and handling charges. For the grain crops in the Prairie Provinces average monthly prices at Fort William, less freight and elevator charges were weighted by the quantity of each grade sold to obtain an average farm price. Prices of potatoes were secured from the Department of Agriculture and from price reports of the Internal Trade Branch of the Bureau. Hay and clover prices were obtained from these same sources. Prices received for apples and honey were derived from annual reports on crop values and adjusted for seasonal changes by the use of official Department of Agriculture and Dominion Bureau of Statistics Reports.

Prices of live stock at markets have been reported by the Department of Agriculture for some years. The charges for freight and handling were deducted to obtain farm prices.

Prices of butterfat and milk were taken from provincial government reports and from price records of the Internal Trade Branch. Prices of chickens and eggs were obtained from the Department of Agriculture and reports of the Internal Trade Branch.

Prices received for sugar beets, tobacco, maple products, and fruits other than apples were obtained from annual D.B.S. reports giving the volume and value of production of these commodities.

While it was felt that the price data used in the estimates were fairly reliable, it is expected that some revisions may be necessary as more historic price data are made available. In most cases, the

farm price series were checked against terminal market quotations to determine whether or not they correctly reflected trends.

#### LIST OF SOURCES OF DATA

##### A. ANNUAL REPORTS

###### 1. Provincial

- Reports of the Department of Agriculture, Province of Saskatchewan.
- Reports of the Department of Agriculture, Province of British Columbia.
- Reports of the Department of Agriculture, Province of Alberta.
- Report on Crops, Live Stock, etc., Department of Agriculture and Immigration, Province of Manitoba.
- Annual Reports of the Statistics Branch, Department of Agriculture, Province of Ontario.
- Annual Reports of the Department of Agriculture, Province of Quebec.

###### 2. Dominion Government

- (a) Dominion Bureau of Statistics—  
Reports on the Grain Trade of Canada.  
Live Stock and Animal Products Statistics.  
Prices and Price Indexes.  
Annual Reports on Carloadings.  
Annual Reports on the Sugar Industry.
- (b) Dominion Department of Agriculture—  
Annual Market Reviews.

##### B. MONTHLY REPORTS

- (a) Dominion Bureau of Statistics—  
Prices and Price Indexes.  
Monthly Bulletin of Agricultural Statistics.
- (b) Dominion Department of Agriculture—  
Live Stock Output Report.

##### C. WEEKLY REPORTS

- Dominion Bureau of Statistics, Weekly Report on the Grain Trade.

##### D. SPECIAL REPORTS

- Report on the Dairy Industry in Saskatchewan, Dr. E. C. Misner et al., Department of Agriculture, Saskatchewan.
- Reports on Farm Surveys in Saskatchewan, Dr. W. Allen et al., University of Saskatchewan.
- Report on Fruit and Vegetable Marketing in Toronto, Dr. W. C. Hopper et al., Dominion Department of Agriculture.
- Disponibilité et Distribution des Denrées Agricoles, 1935-36, Department of Agriculture, Province of Quebec.
- Decennial and Quinquennial Censuses of 1921, 1926, 1931 and 1936.
- Studies of Milk Consumption in Canadian Cities, Economics Branch, Dominion Department of Agriculture.

##### UNPUBLISHED DATA

- (a) Wool Receipts—Canadian Co-operative Wool Growers, Toronto.
- (b) Prices of Fruit, Dominion Department of Agriculture, Ottawa.
- (c) Inspections of Eggs and Poultry, Dominion Department of Agriculture, Ottawa.
- (d) Crops sold or to be sold—1931 Census Records.

In addition to these sources of data, much valuable assistance and advice was received from various officials in the Provincial and Dominion Departments of Agriculture, and from the various branches of the Dominion Bureau of Statistics.

## TABLES I-E TO X-E

## (1) RECEIPTS FROM THE SALE OF FARM PRODUCTS

## ITEM 7

*Miscellaneous Farm Products*

The following products are included under this item:—

Prince Edward Island—turnips and swedes, clover seed, fruit, greenhouse and hothouse products and maple products.<sup>1</sup>

Nova Scotia—greenhouse and hothouse products, turnips and swedes, clover and grass seed, cherries and small fruits.<sup>1</sup>

New Brunswick—greenhouse and hothouse products, turnips and swedes, clover and grass seed, cherries and small fruits.<sup>1</sup>

Quebec—greenhouse and hothouse products, farm made cheese, buckwheat, clover seed, plums, cherries, grapes and small fruits.

Ontario—greenhouse and hothouse products, farm made cheese and buckwheat.

Prairie Provinces—live and slaughtered poultry, vegetables, greenhouse and hothouse products, fruit, honey and forest products.

British Columbia—clover and grass seed, hops, greenhouse, hothouse and nursery products.<sup>2</sup>

Census statistics of the values of production of the above products are available for 1930 and 1935 for the Prairie Provinces and for 1930 for the other provinces. The total of the estimated portions sold off the farms was compared with the total sales of principal farm products for 1930. The ratios thus obtained were applied to the latter for the years 1926-9 and 1931-7 with such adjustments as seemed warranted by relative price changes and production trends.<sup>3</sup>

<sup>1</sup> Since the Maritimes are a deficit live stock, feed and fodder area, it was assumed that all barley, rye, corn, buckwheat, peas, beans and mixed grains were either consumed upon the farm upon which they were grown or fell into the class of farm-to-farm transfers.

<sup>2</sup> Since British Columbia is a deficiency feed area, it was assumed that the production of barley, rye, corn for husking, mixed grains and field roots other than potatoes was either consumed directly on the farms or fell into the class of farm-to-farm transfers.

<sup>3</sup> Estimated percentages of sales of miscellaneous farm products to sales of principal farm products:—

Prince Edward Island—3 per cent for each of the years 1926-37.

Nova Scotia—1.5 per cent for each of the years 1926-37

## ITEM 8

*Forest Products Sold Off Farms*

The values of firewood, logs, pulpwood, railway ties, fence posts and rails, telephone and telegraph poles, cut on and sold off farms, were available for 1920 and 1930 from the census.

Annual estimates of total production and values by provinces of firewood, logs and pulpwood, together with pulpwood purchased as against pulpwood cut on companies' limits were secured from the files of the Forest Products Branch of the D.B.S. (Certain revisions in these estimates appeared necessary and were made.) The proportion of pulpwood cut on and sold off farms to the total purchased by pulp and paper manufacturers was determined for 1930 for each province and these proportions were used to estimate the approximate farm contribution to the total purchased during each of the years 1926 to 1929 and 1931 to 1937. The proportions of firewood and logs cut on and sold off farms to total cut were determined for each province for the year 1930. These proportions were then applied to the D.B.S. annual estimates of the value of total cut to obtain the estimates of the farm receipts from the sale of these items, for each of the years 1926 to 1929 and 1931 to 1937.

The farm receipts from the sales of the minor products such as railway ties, fence posts, rails, telephone and telegraph poles were estimated by applying the 1930 ratio of the value of these products to the farm sales of pulpwood, logs and firewood for each of the years 1926 to 1929 and 1931 to 1937.

The totals of pulpwood, logs, firewood and the minor products were raised 10 per cent to compensate for the probable low memory bias in the census.

New Brunswick—1.5 per cent for 1926, 2 per cent for 1927-30, 2.5 per cent for 1931, 3 per cent for 1932-33, 2.5 per cent for 1934-35, 2 per cent for 1936-37.

Quebec—2 per cent for each of the years 1926-37.

Ontario—2 per cent for each of the years 1926-37.

Manitoba—3 per cent for 1926-29, 4 per cent for 1930-32, 5 per cent for 1933-34, 6 per cent for 1935, 5 per cent for 1936, 4 per cent for 1937.

Saskatchewan—1 per cent for 1926-29, 2 per cent for 1930-37.

Alberta—1 per cent for 1926-29, 2 per cent for 1930, 3 per cent for 1931-33, 2 per cent for 1934-37.

British Columbia—4 per cent for 1926-30, 5 per cent for 1931-37.

## TABLES I-E TO X-E

### (2) INCOME IN KIND (HOME GROWN PRODUCE) OF FARM FAMILIES

NOTE.—All the items in these tables were valued at farm prices and not at retail or "city" prices.

#### ITEM 1

##### *Milk and Cream*

These figures were computed from the D.B.S. estimates of per capita consumption and farm prices in each province over the period. Ten per cent was added to the D.B.S. consumption estimates to allow for the low bias in the census upon which they were based.

#### ITEM 2

##### *Butter*

The estimates of the production of dairy butter by provinces for the years 1926 to 1929 were obtained by interpolation of the census figures for 1920 and 1930 (1925 and 1930 for the Prairie Provinces), in preference to using the unrevised estimates of the D.B.S. The census figure was used for 1930 and the annual estimates of the D.B.S. for subsequent years. Total values were calculated with the use of the D.B.S. annual estimates of average prices per pound. To obtain farm consumption, the proportion of "used on farm" to "total production" in each province as shown for 1930 in the census was used. For the years 1926 to 1929 and 1931 to 1937 this proportion was adjusted according to changes in the farm population and the factors affecting the sales and production of dairy butter in the various provinces. Ten per cent was added to allow for the probable low bias in the census.

#### ITEM 3

##### *Cheese*

It was assumed that all cheese made on farms was also consumed there without entering into sale. (Except for the province of Quebec where it was estimated 90 per cent of production was consumed on farms.) D.B.S. estimates of annual values (plus 10 per cent) were used. In the cases of Prince Edward Island and New Brunswick this item was so small that it was included under Item 16, "Miscellaneous."

#### ITEM 4

##### *Eggs*

For the Prairie Provinces the values of farm consumption for 1925, 1930 and 1935 were obtained by subtracting sales from reported (census) production (plus 10 per cent). Values for the intervening years were computed by interpolation and adjusted for changes in prices.

For the Maritime Provinces, Quebec and Ontario, the values of farm consumption were obtained by subtracting Mr. Rutherford's estimates of sales from the D.B.S. estimates of total production.

The farm consumption of eggs in British Columbia was estimated on the basis of an assumed average per capita consumption of 20 dozen eggs per year. The D.B.S. estimates of farm prices were used to determine the annual values of consumption.

#### ITEM 5

##### *Meat*

For the Prairie Provinces the estimated values of the farm consumption of meat during 1925, 1930 and 1935 were obtained by subtracting Mr. Rutherford's estimates of sales from the values of farm slaughterings reported by the census (plus 10 per cent). The figures for the remaining years of the period were computed by interpolation and projection and adjusted for changes in prices.

For Ontario and Quebec, the estimated values of farm consumption of meat during 1930 were obtained by subtracting Mr. Rutherford's estimates of sales from the values of farm slaughterings reported by the 1931 census (plus 10 per cent). The 1930 figures were then projected over the other years of the period according to changes in the farm population and an index of meat prices.

The values of farm consumption of meat in the Maritime Provinces and British Columbia were estimated by Mr. Rutherford on the basis of information secured in the process of compiling farm meat sales.

## ITEM 6

*Poultry*

The values of poultry slaughtered on farms in the Prairie Provinces during 1925, 1930 and 1935 were obtained from the census (10 per cent was added). On the basis of farm management surveys in Western Canada it was decided to allocate one-half of these values to farm sales and the other half to farm consumption in Saskatchewan and Alberta and three-fifths to sales and two-fifths to farm consumption in Manitoba. The estimates for the remaining years of the period were obtained by interpolation and projection and adjusted for changes in prices.

The values of farm consumption of poultry in the eastern provinces and British Columbia were estimated by Mr. Rutherford on the basis of information secured in the process of compiling values of farm poultry sales.

## ITEM 7

*Potatoes*

Estimates of the volume of farm consumption of potatoes were secured by allowing  $3\frac{1}{2}$  cwt. per head of farm population for British Columbia and Ontario and 4 cwt. per head of farm population for the other provinces. Values were obtained by using the D.B.S. estimates of the annual farm prices of potatoes in each province.

## ITEM 8

*Vegetables*

The values of the farm production of vegetables during 1925, 1930 and 1935 in the Prairie Provinces were obtained from the census (plus 10 per cent). The census report for 1930 makes a division between sold and consumed and this ratio was applied to 1925 and 1935 after allowing for an increase in sales of 50 per cent in Manitoba, 100 per cent in Alberta and 200 per cent in Saskatchewan in 1935 over 1930. Estimates for the remaining years of the period were secured by interpolation and projection adjusted for changes in prices and crop yields.

The values of farm consumption of vegetables in the eastern provinces and British Columbia were estimated by Mr. Rutherford on the basis of information secured in the process of compiling values of farm vegetable sales.

## ITEM 9

*Greenhouse Products*

The total value of production of greenhouse products on farms by provinces in 1930 was obtained from the census (plus 10 per cent). The values for the years 1926 to 1929 and 1931 to 1937 were estimated by projecting the 1930 figures according to the indexes of the total provincial vegetable production (D.B.S. estimates). These indexes were smoothed somewhat to allow for a rather less pronounced fluctuation in prices.

Estimates of farm consumption were secured on the assumption that 10 per cent of the total annual production was consumed by farm families.

## ITEM 10

*Fruit*

Total value of production of fruits in 1930 by provinces was secured from the census (plus 10 per cent). In the Prairie Provinces and Prince Edward Island it was estimated that 90 per cent of the total production was consumed on farms. The values of farm consumption for the years 1926 to 1929 and 1931 to 1937 were estimated by projecting the 1930 figures according to indexes of the value of total fruit production (D.B.S. estimates).

The values of fruits consumed on farms in Nova Scotia, New Brunswick, Quebec, Ontario and British Columbia during 1930 were estimated by subtracting Mr. Rutherford's estimates of sales from the 1930 census figures of total production. The estimates for the years 1926 to 1929 and 1931 to 1937 were secured by projecting the 1930 figures according to indexes of the values of total fruit production (D.B.S. estimates).

## ITEM 11

*Honey*

Annual values of the total production of honey are available from the 1931 census and the D.B.S. Monthly Bulletin of Agricultural Statistics. It was estimated that farm consumption constituted the following percentages of total production: Quebec 50 per cent, Ontario 50 per cent, Manitoba 10 per cent, Saskatchewan 20 per cent, and Alberta 10 per cent. Values of farm consumption for the other provinces were estimated by Mr. Rutherford on the basis of information secured in the process of compiling values of honey sales.

**ITEM 12***Maple Products*

The annual values of production of maple products are estimated by the D.B.S. It was estimated that farm consumption was equal to 35 per cent in Quebec and 50 per cent in Ontario of the total annual production. The values of farm consumption in Nova Scotia and New Brunswick were estimated by Mr. Rutherford. In the Prairie Provinces, British Columbia and Prince Edward Island this item was very small and was included with "Miscellaneous."

**ITEM 13***Tobacco*

This item was estimated separately only for Ontario and Quebec. Where it occurred in the other provinces it was included with "Miscellaneous."

The values of farm consumption in 1930 were obtained by subtracting the D.B.S. figures of commercial sales from the total value of production as reported in the 1931 census (plus 10 per cent for Quebec). The estimates for the years 1926 to 1929 and 1931 to 1937 were secured by projecting the 1930 figures according to an index of Canadian tobacco prices.

**ITEM 14***Flour*

The estimated annual values by provinces were secured from the volume of country millings supplied by the D.B.S. arranged on a calendar year basis and multiplied by the average yearly farm price of wheat.

**ITEM 15***Forest Products*

The values of forest products cut and used on farms in the Prairie Provinces were available from the census for 1930 and 1935. (These census

figures were raised 10 per cent to allow for low bias.) The estimates for the remaining years of the period were secured by interpolation and projection and adjusted for changes in prices.

The values of firewood, logs, fence posts and fence rails cut and used on farms in the eastern provinces and British Columbia in 1930 were available from the 1931 census. Annual estimates of the total values of production for each province of firewood and logs (farm and non-farm) were secured from the files of the Forest Products Branch of the D.B.S. The proportions of firewood and logs cut and used on farms to the total cut was determined for 1930 and these proportions were used to estimate the values of farm consumption for each of the years 1926 to 1929 and 1931 to 1937. The estimates of the values of the minor items (fence posts and rails) used on farms were secured by applying the proportions which these bore in 1930 to firewood and logs to the estimates of the latter for each of the years 1926 to 1929 and 1931 to 1937. Finally 10 per cent was added to the totals to compensate for the probable low memory bias in the census.

**ITEM 16***Miscellaneous*

The values of each of the separate products grouped under this item were very small. They include the following:—

Prince Edward Island—small fruits, cheese, honey and maple products.

Nova Scotia—small fruits.

New Brunswick—small fruits and cheese.

Quebec and Ontario—wool and wild fruits.

Prairie Provinces—tobacco, maple products, wild fruits, and coal.

British Columbia—tobacco, maple products and wild fruits.

# J. J. DEUTSCH

## TABLES I-E TO X-E

### (3) ESTIMATED FARM OPERATING EXPENSES

NOTE.—The figures shown in these tables are estimates of operating expenses incurred, whether paid for in cash or represented by new debt.

#### ITEM 1

##### *Taxes*

The taxes paid and payable in 1930 on the totally owned and the owned portion of farms were reported in the 1931 census. Taxes on the totally rented and the rented portion of farms were estimated on the assumption that taxes per acre on rented land were the same as for owned land. Estimates for the years 1926 to 1929 and 1931 to 1937 were secured by projecting the 1930 figures according to indexes constructed in the following manner:—

Prince Edward Island—the sum of (1) expenditures of school districts (ex. cities), (2) provincial receipts of road taxes and taxes on farm real estate.

Nova Scotia—the sum of (1) the school tax levy in county municipalities, (2) tax receipts of county municipalities, (3) highway tax receipts of the provincial government, (4) estimated tax receipts respecting the counties' share of the county-town joint services.

New Brunswick—the same as for Nova Scotia.

Quebec—the sum of (1) tax receipts of rural municipalities, (2) receipts from taxes on real property by all school districts, having under 5,000 population.

Ontario—the sum of (1) townships' levies on real property, (2) township school districts' levies on real property.

Manitoba—the sum of (1) tax levies on real property by rural municipalities, (2) Municipal Commissioner's levy on rural property, (3) tax levies by rural school districts.

Saskatchewan—the figures shown for Saskatchewan are the actual annual levies on farm property by rural municipalities, rural school districts and improvement districts (levies for telephones, hail insurance and on wild lands were excluded).

Alberta—the sum of (1) expenditures of rural municipalities, (2) expenditures of rural school districts.

British Columbia—the sum of (1) tax levies on real property by district municipalities, (2) tax levies on real property by district schools.

#### ITEM 2

##### *Labour*

The figures shown under this Item are the same as those under Item 1, Tables I-A to X-A—Salaries and Wages. For sources and methods of estimation see the explanatory notes, pages 14 to 15.

#### ITEM 3

##### *Interest on Mortgages and Other Debts*

This item includes interest on both the secured (chiefly mortgages and agreements of sale) and unsecured debt (chiefly to merchants and banks).

The total farm debt in the Prairie Provinces as at December 31, 1937, was estimated by Professor Waines.<sup>1</sup> For the other provinces the mortgage debt on the owned and owned portion of farms as at June 1, 1931, was taken from the census. The mortgage debt on rented and rented portion of farms was estimated on the assumption that the average debt per acre on rented land was the same as on owned land. The unsecured debts of farmers in other than the Prairie Provinces as at the end of 1937 was estimated on the basis of information secured from the administration of the Farmers' Creditors Arrangement Act. In all, 26,365 cases had been disposed of under this Act to March 31, 1938, and constituted a fairly large sample (though not representative) in all provinces except Nova Scotia. The totals by provinces of unsecured debts of all farmers were estimated on the basis of the assumption that such debts on the average were about half those of the cases disposed of under the Act.

The estimates of farm debt in the Prairie Provinces for the years 1926-36, of the mortgage debt in the other provinces for the years 1926-30 and 1932-37 and of the unsecured debt in these provinces for 1926-36 were obtained by projecting the 1937, 1931 and 1937 figures respectively according to information supplied by the Dominion Mortgage and Investments Association, loans by governments to farmers, changes in farm acreage and agricultural conditions.

<sup>1</sup> See W. J. Waines, *Prairie Population Possibilities*, a Study prepared for the Royal Commission on Dominion-Provincial Relations, Table VIII.

The average rates applied to the debts to obtain the interest charges were estimated on the basis of information supplied by Mr. H. F. Gordon, Director of the Farmers' Creditors Arrangement Act. The decline in interest charges shown for 1936 and 1937 is largely the result of reductions in interest rates following upon debt adjustments, particularly in the Prairie Provinces.

#### ITEM 4

##### *Purchased Seed and Feed*

The figures shown under this item are estimates of the amounts expended by farmers on feed, fodder and seed (including garden seeds) purchased from commercial distributors. Purchases directly from farmers were excluded. The former were included with the sales of farm products (Tables I-A (1) to X-A (1)) while the latter were not.

The following method was used to estimate the quantities of wheat, oats, barley, rye and hay purchased by farmers from commercial houses in the Prairie Provinces and British Columbia:—

Sales off the Farms... (Elevator deliveries and platform loadings)	+
Exports (-) or Imports (+)... (Net railway shipments)	±
Increase (-) or Decrease (+) in Elevator and Mill Stocks... (Board of Grain Commissioners reports)	±
 Total used within the Province	—
Used by the Milling, Malting and Brewing Industries. (Dominion Bureau of Statistics—Census of Industry)	—
Fed to Live Stock not on Farms... (Census of Agriculture and estimated amounts fed per head)	—
 Purchased by Farmers	=====

The quantities were multiplied by the D.B.S. estimates of average farm prices plus estimated handling and freight costs to obtain values.

The values of feed, fodder and seed grain purchased by farmers from commercial houses in each of the provinces in Eastern Canada were estimated for the year 1930 from the commodity breakdown of sales given in the D.B.S. Census of Distribution taken in 1931. Estimates for the years 1926 to 1929 and 1931 to 1937 were secured by projecting the 1930 figures according to an index of feed and fodder prices. It was assumed that the total

quantity of feed and fodder (as a group) purchased during this period did not fluctuate greatly and no adjustment was made.

The amounts expended by farmers on purchases of the following seeds: clover, alfalfa, brome grass, alsike and timothy, were estimated from the Dominion Department of Agriculture's estimates of the total annual requirements.<sup>2</sup> The amounts were allocated to the various provinces according to the acreages in the respective crops.

The farm expenditures on turnips, sugar beet and garden seeds were estimated from the value of imports of such seeds. (The amounts produced in Canada are negligible.) Turnip and sugar beet seeds were allocated to the different provinces in proportion to the acreages in these crops and the garden seeds in proportion to the values of vegetable production reported in the 1931 census.

#### ITEM 5

##### *Tractor Fuel, Gasoline, Oil and Grease*

This item includes the cost of fuel and oil to operate tractors and combines, gasoline and oil for trucks, gasoline for farm gasoline engines, and oil and grease for farm machinery. The cost of fuel and oil for tractors was estimated by Mr. Rutherford. The expenditures on fuel and oil for combines was obtained from estimated acreages harvested by these machines in each of the Prairie Provinces and from Mr. Grest's study of the per acre cost of operation of combines.<sup>3</sup>

The cost of gasoline and oil for trucks was estimated on the basis of the number of trucks on farms and assumed average mileages per truck per year. The number of trucks on farms in the Prairie Provinces was available for 1926, 1931 and 1936 from the census. The numbers for 1927-30, 1932-35 and 1937 were estimated by interpolation and projection. The numbers on farms in the eastern provinces and British Columbia were given in the 1931 census. The numbers for the years 1926-30 and 1932-37 were estimated on the assumption that in 1926 there were approximately one-third as many trucks on farms as in 1931 and that there were small increases in 1935, 1936 and 1937. The consumption of gasoline and oil was calculated by allowing 14 miles to the gallon for gasoline and 250 miles to the gallon for oil.

<sup>2</sup> *The Agricultural Situation and Outlook*, Department of Agriculture, Ottawa.

<sup>3</sup> E. G. Grest, *An Economic Analysis of Farm Power in Alberta and Saskatchewan*, Agricultural Economics Branch, Department of Agriculture, Ottawa.

The cost of gasoline for gasoline engines, and oil and grease for machinery in the Prairie Provinces was estimated on the basis of Dr. Allen's studies of probable expenses of typical Saskatchewan farms.<sup>4</sup> For farms ranging from 100 to 479 acres, the average of Dr. Allen's estimates for half-section farms in the various soil zones was used, for farms ranging from 480 to 639 acres, the average for one-section farms was used and for farms 640 acres and over, the average for one-section and two-section farms was used. The totals thus obtained were assumed to apply to 1930. The estimates for 1926-29 and 1931-37 were secured by projecting the 1930 figures according to an index of field crop acreages and yields.

The cost of gasoline for gasoline engines and oil and grease for machinery in the eastern provinces and British Columbia was estimated by allowing 50 gallons of gasoline per year for each engine (number on farms given in the 1931 census) and \$1 per farm per year for oil and grease.

It should be noted that no estimates were made of the gasoline used by automobiles on farms. The cost of operating the family car was nowhere included in the estimates of farm operating expenses.

#### ITEM 6

##### *Repairs to Buildings*

The figures shown under this item are estimates of the cost of current repairs to farm buildings and do not include expenditures on major alterations and renovations to overcome depreciation or obsolescence. The amounts for 1931 were estimated at 1 per cent of the inventory value as reported in the census. The estimates for 1926-30 and 1932-37 were secured by projecting the 1931 figures according to an index of building materials prices.

#### ITEM 7

##### *Implement Repair Parts*

The figures shown under this item include the cost of current repairs to agricultural implements, dairy equipment, tractors, etc. The information was secured by means of a questionnaire which was sent to the ten largest companies doing approximately 90 per cent of the Canadian farm implement business. The companies were asked to report sales of repair parts by provinces in each of the years 1926 to 1937. All the companies supplied the information requested but none was able to

show the amounts for the three Maritime Provinces separately. Only totals for the three provinces were given. For the purpose of these estimates the totals were apportioned on the basis of the value of implements on farms in each of the provinces as reported in the 1931 census.

The aggregates of reported sales were raised 15 per cent to allow for the sales of implement companies and mail order houses not covered by the questionnaire.

#### ITEM 8

##### *Blacksmithing and Horseshoeing*

The expenditures for these purposes in the Prairie Provinces were estimated on the basis of Dr. Allen's studies of probable expenses of Saskatchewan farms.<sup>5</sup> For farms ranging from 100 to 479 acres, the average of Dr. Allen's estimates for half-section farms in the various soil zones was used, for farms ranging from 480 to 639 acres, the average for one-section farms was used and for farms 640 acres and over, the average for one-section and two-section farms was used. The totals thus obtained were assumed to apply to 1930. The estimates for 1926-29 and 1931-37 were secured by projecting the 1930 figures according to an index of field crop acreages and yields.

The blacksmithing costs for farms of various sizes in the eastern provinces and British Columbia were estimated for the year 1929 at amounts which seemed reasonable on the basis of Dr. Allen's studies for Saskatchewan. Horseshoeing costs were estimated on the assumption that on the average half the horses on farms were shod twice a year. The totals of horseshoeing and blacksmithing costs thus estimated for 1929 were projected to cover the years 1926-28 and 1930-37 on the assumption that they were constant during 1926-29, fell by about one-quarter to 1933 and rose slightly during 1935-37.

#### ITEM 9

##### *Binder Twine*

The annual values of the apparent consumption of binder twine in Canada are available in the D.B.S. bulletins on the Rope, Twine and Cordage Industry. These values were raised 25 per cent to allow for the retail mark up. The resulting amounts were divided among the provinces in proportion to the yield of wheat, oats, barley, rye and mixed grains. In the case of the Prairie Provinces, the estimated quantity of grain cut by combines was deducted. These estimates were made on the basis of the

<sup>4</sup> W. Allen, *Studies of Probable Net Farm Revenues for the Principal Soil Types of Saskatchewan*, University of Saskatchewan, Saskatoon.

<sup>5</sup> W. Allen, *op. cit.*

number of combines (census reports), the estimated average acreage cut per combine and the average yield per acre of grains in the areas where combines are used.

#### ITEM 10

##### *Fertilizers*

This item was estimated by Mr. Rutherford.

The farm expenditures on fertilizers in the Prairie Provinces were available for 1925, 1930 and 1935 from the census. Estimates for 1926-29, 1931-34 and 1936-37 were secured by interpolation and projection and adjusted for changes in prices.

The annual quantities of fertilizers sold in each of the eastern provinces and British Columbia for the years 1927, and 1929 to 1937 are reported in the Monthly Bulletin of Agricultural Statistics. Estimates for the years 1926 and 1928 were secured by projection and interpolation. To obtain the average prices per ton, the quantities sold in 1930 were divided into the amounts expended on fertilizers in 1930 as reported in the 1931 census. Estimates of average prices for the years 1926-29 and 1931-37 were secured by projecting the 1930 figures according to the D.B.S. index of fertilizer prices. The product of the estimated average annual prices and the quantities sold gave the estimates of the farm expenditures on fertilizers.

#### ITEM 11

##### *Fencing*

This item includes the cost of wire fencing, fence posts of wood and fence rails. The values of the apparent annual consumption of these products for Canada as a whole were computed from the D.B.S. reports on the Iron and Steel Industry and Forest Production, and from the external trade statistics.

It was assumed that all the fence rails and the woven wire farm fencing were used in the eastern provinces and British Columbia. The annual totals were divided among these provinces in proportion to the areas of occupied farm land.

It was estimated that all but 10 per cent of the total apparent consumption of barbed wire was used on the farms of the Prairie Provinces. The annual totals were allocated to each of the provinces on the basis of their respective areas of occupied farm land.

The total apparent consumption of fence posts was divided among all the provinces in proportion to the areas of occupied farm land.

#### ITEM 12

##### *Formalin and Spraying Chemicals*

The cost of formalin was estimated for the Prairie Provinces only. The estimates were made on the basis of 1 pound of formalin for 50 bushels of grain.<sup>6</sup> The expenditures on spraying chemicals were available by provinces for 1930 from the 1931 census. Estimates for the years 1926-29 and 1931-37 were secured by projecting the 1930 figures according to an index of spraying chemicals prices.

#### ITEM 13

##### *Truck Licences*

The figures shown under this item were obtained by multiplying the number of trucks on farms (see explanatory notes to Item 5 above), by the provincial licence fees imposed on trucks of a size or category commonly used on farms.

#### ITEM 14

##### *Miscellaneous Cash Expenses*

This item includes the expenditures on small tools and hardware, poultry supplies, veterinary fees, salt, rope, bags, etc. The amounts were estimated as follows:—

Prince Edward Island—7 per cent of total cash operating expenses (ex. interest); approximately \$18 per farm in 1929.

Nova Scotia—5 per cent of total cash operating expenses (ex. interest); approximately \$12 per farm in 1929.

New Brunswick—5 per cent of total cash operating expenses (ex. interest); approximately \$13 per farm in 1929.

Quebec—5 per cent of total cash operating expenses (ex. interest); approximately \$15 per farm in 1929.

Ontario—4 per cent of total cash operating expenses (ex. interest); approximately \$18 per farm in 1929.

Prairie Provinces—5 per cent of total cash operating expenses (ex. seed, feed and interest); approximately \$24 per farm in Manitoba; \$26 per farm in Saskatchewan, and \$23 per farm in Alberta in 1928.

British Columbia—4 per cent of total cash operating expenses; approximately \$25 per farm in 1929.

<sup>6</sup>I. L. Connors, *Seed Treatment for Cereal Smuts* Circular No. 56. Dominion Experimental Farms, Division of Botany, Ottawa.

## ITEM 16

*Depreciation of Buildings*

This item is an estimate of the annual depreciation of farm buildings, i.e., dwellings, barns, sheds, etc., and not the amount actually expended on replacements and renovation. The expenditures on account of the latter fluctuate widely and have been virtually nil during the last seven or eight years. The extent to which such expenditures fall short of the accumulated depreciation represents consumption of capital and must not be included in the estimates of goods and services currently produced. Hence the total estimated annual depreciation was included in the expenses for each year whether or not an equal amount was actually expended on replacement.

The amount of the annual depreciation was estimated at the rate of 4 per cent of the inventory value as reported in the 1931 census. This allows an average life of 50 years for farm buildings. Dr.

Allen, in his study of the expenses of Saskatchewan farms, estimated depreciation at 5 per cent of the inventory value.<sup>7</sup>

## ITEM 17

*Depreciation of Implements and Machinery*

The figures shown under this item are estimates of the annual depreciation and obsolescence of farm implements and machinery that cannot be made good by current repairs. The amounts were estimated at the rate of 11 per cent for the Prairie Provinces and 7 per cent for the other provinces of the inventory values reported in the census. This allows an average life of 18 years and 28 years respectively. This is conservative, particularly since tractors, combines and motor trucks are included. Dr. Hopkins estimated the average life of farm machines to be 14.7 years in the Prairie Provinces and 20.4 years in the eastern provinces.<sup>8</sup>

<sup>7</sup> W. Allen, *op. cit.*

<sup>8</sup> E. S. Hopkins, et al, *The Cost of Producing Farm Crops*, Division of Field Husbandry, Dominion Experimental Farms, Ottawa.

TABLES I-C TO X-C

INDIVIDUAL ENTERPRISERS' INCOME

ITEM 2

*Fisheries—Estimated Net Income*

The statistics of the gross income of the fisheries by provinces are available in great detail in the D.B.S. annual, *Fisheries Statistics of Canada*. However there is virtually no information of a representative character on fisheries expenses.<sup>1</sup> No surveys comparable to the decennial census of agriculture have ever been made for the fisheries and hence the statistical bases for estimation are entirely lacking.

<sup>1</sup> Some information on the net incomes of shore fishermen in the Maritime Provinces is available in the submission of Mr. W. L. Fraser to the Royal Commission on Price Spreads and Mass Buying, *Proceedings and Evidence*, Vol. III, Appendix A.

In these circumstances it was necessary to use arbitrary methods with the belief that the approximate results obtained rendered the total provincial incomes more nearly comparable and complete than if nothing had been attempted.

The figures shown under this item for each province are the annual caught and landed values (gross income of fishermen) less a deduction for expenses estimated at 25 per cent of those values in 1929. This constant deduction is in harmony with the relatively fixed character of fishermen's expenses, but the absolute amount, and hence the estimated net incomes should be taken as being only roughly approximate.

## TABLES I-D TO X-D

### NET DOMINION TRANSFER EXPENDITURES RE PENSIONS AND RELIEF

Item 6 (Estimated Net Dominion Transfer Expenditures *re* Pensions and Relief) in these tables is the total of pensions and direct relief payments to individuals in each province by the Dominion Government, less the estimated taxes collected by the Dominion Government from the individuals in the respective provinces required to meet these expenditures. Thus the total of the tax collections in all the provinces deducted in this item is equal to the total Dominion expenditures on pensions and direct relief. Since these pensions and relief payments are not the result of the production of goods and services they are not additions to the income of the country as a whole. They are merely transfers from other individuals, the taxpayers. However, if the recipients and taxpayers reside in different provinces so that the total receipts within a province are different from the taxes collected within the province, there will be a net transfer into or out of the province which increases or decreases the total provincial income.

The figures shown under this item are estimates of these net transfers.

Items 1 (Direct and Agricultural Relief—Dominion Share and Dominion Loans to the Province for these Purposes) and 2 (Old Age Pensions) were compiled from the Dominion Public Accounts and the Auditor General's Reports. Item 3 (War Pensions) was supplied by the Dominion Department of Pensions and National Health. Item 5 (Less Estimated Contribution to Dominion Revenues Required to Meet these Expenditures) was estimated on the assumption that the provincial contributions to the Dominion revenues were in proportion to the total provincial incomes (Tables II to X). This method is admittedly arbitrary but because of the nature of the problem and the type of information available, no direct method is possible. The results obtained do not differ substantially from those secured by a different procedure in the Brief of the Province of Ontario to the Royal Commission on Dominion-Provincial Relations.

THE NATIONAL INCOME—INCOME PAID OUT TO INDIVIDUALS  
(Millions of Dollars)

TABLE I—CANADA

	Salaries and Wages	Invest- ment Income	Individual Enterprisers			Net Dom. Transfer re Pensions and Relief	Mun. Education and Public Welfare	Total
			Agricul- ture	Other	Total			
1926.....	(A) 2,375.1	(B) 490.3	(E) 728.2	(F) 378.8	(G) 1,107.0	(D) .....	(G) 108.3	(H) 4,080.7
1927.....	2,515.8	517.9	698.6	403.2	1,101.8	.....	110.7	4,246.2
1928.....	2,728.7	537.2	820.3	436.4	1,256.7	.....	118.5	4,641.1
1929.....	2,900.5	548.5	691.4	456.0	1,147.4	.....	122.2	4,718.6
1930.....	2,642.2	585.5	399.3	407.0	806.3	.....	133.6	4,167.6
1931.....	2,269.4	542.3	222.6	353.8	576.4	.....	136.9	3,525.0
1932.....	1,850.6	435.8	144.5	290.9	435.4	.....	139.9	2,861.7
1933.....	1,674.9	374.5	173.7	265.9	439.6	.....	143.3	2,632.3
1934.....	1,813.8	380.6	262.2	278.8	541.0	.....	143.9	2,879.3
1935.....	1,984.0	398.8	290.9	301.9	592.8	.....	140.9	3,116.5
1936.....	2,131.9	429.0	390.4	324.3	714.7	.....	140.9	3,416.5
1937 <sup>(p)</sup> .....	2,436.3	451.4	439.4	364.5	803.9	.....	137.8	3,829.4

TABLE II—PRINCE EDWARD ISLAND

1926.....	7.3	3.6	9.0	2.4	11.4	.....	0.3	22.6
1927.....	7.7	3.9	9.8	2.6	12.4	-0.1	0.3	24.2
1928.....	8.1	4.1	9.3	2.6	11.9	.....	0.3	24.4
1929.....	8.6	4.1	8.8	2.8	11.6	.....	0.3	24.6
1930.....	8.5	4.5	7.3	2.7	10.0	-0.1	0.3	23.2
1931.....	7.6	4.0	3.5	2.3	5.8	-0.2	0.3	17.5
1932.....	6.7	3.2	2.3	2.1	4.4	-0.2	0.3	14.4
1933.....	6.1	3.0	2.8	1.7	4.5	-0.2	0.3	13.7
1934.....	6.1	3.1	3.5	1.8	5.3	-0.3	0.3	14.5
1935.....	6.6	3.0	3.7	1.9	5.6	-0.2	0.3	15.3
1936.....	6.7	3.3	5.3	2.1	7.4	-0.2	0.3	17.5
1937 <sup>(p)</sup> .....	7.2	3.5	5.0	2.2	7.2	-0.2	0.3	18.0

TABLE III—NOVA SCOTIA

1926.....	82.5	16.0	15.7	19.0	34.7	1.2	3.9	138.3
1927.....	88.5	16.9	17.3	18.4	35.7	1.2	3.9	146.2
1928.....	99.1	17.5	19.2	22.0	41.2	1.2	4.1	163.1
1929.....	107.3	17.9	17.6	21.0	38.6	1.1	4.1	169.0
1930.....	102.0	19.3	18.7	19.0	37.7	0.9	4.2	164.1
1931.....	88.0	18.6	14.4	16.3	30.7	0.2	4.5	142.0
1932.....	69.3	16.0	11.7	13.5	25.2	-0.2	4.8	115.1
1933.....	63.7	14.2	13.4	12.0	25.4	-0.4	5.1	108.0
1934.....	72.7	14.3	13.0	13.7	26.7	-0.3	4.9	118.3
1935.....	79.5	14.9	15.2	15.0	30.2	0.2	4.8	129.6
1936.....	85.0	16.0	16.4	16.7	33.1	0.8	4.8	139.7
1937 <sup>(p)</sup> .....	97.8	16.6	18.6	19.2	37.8	0.2	5.0	157.0

(P) Preliminary.

THE NATIONAL INCOME—INCOME PAID OUT TO INDIVIDUALS—*Continued*  
(Millions of Dollars)

TABLE IV—NEW BRUNSWICK

	Salaries and Wages	Invest- ment Income	Individual Enterprisers			Net Dom. Transfer re Pensions and Relief	Mun. Education and Public Welfare	Total
			Agricul- ture	Other	Total			
1926.....	(A) 62.5	(B) 11.1	(E) 19.6	(F) 11.2	(C) 30.8	(D) 0.3	(G) 3.1	(H) 107.8
1927.....	65.9	11.6	17.2	11.1	28.3	0.3	3.1	109.2
1928.....	68.9	12.0	17.2	12.1	29.3	0.4	3.3	113.9
1929.....	75.9	12.4	16.6	13.1	29.7	0.3	3.1	121.4
1930.....	71.9	12.9	15.6	12.2	27.8	0.1	3.1	115.8
1931.....	62.5	12.0	11.0	10.7	21.7	-0.4	3.2	99.0
1932.....	50.2	10.6	8.3	8.8	17.1	-0.8	3.2	80.3
1933.....	47.2	9.6	8.2	8.3	16.5	-0.9	3.0	75.4
1934.....	51.6	9.8	10.1	8.6	18.7	-1.7	3.0	81.4
1935.....	54.5	10.2	10.5	9.1	19.6	-1.5	3.1	85.9
1936.....	58.1	10.6	13.2	10.0	23.2	-0.3	3.6	95.2
1937 <sup>(P)</sup> .....	66.9	11.2	13.4	11.0	24.4	-0.7	3.5	105.3

TABLE V—QUEBEC

1926.....	598.1	129.2	96.7	88.9	185.6	-4.7	19.4	927.6
1927.....	628.6	137.5	95.6	94.2	189.8	-5.0	19.8	970.7
1928.....	675.4	142.0	107.8	100.9	208.7	-5.4	21.1	1,041.8
1929.....	734.5	143.8	99.7	108.1	207.8	-5.8	21.6	1,101.9
1930.....	678.2	154.5	83.5	99.4	182.9	-8.5	24.1	1,031.2
1931.....	582.2	142.6	55.9	88.7	144.6	-13.5	25.2	881.1
1932.....	472.4	116.1	37.6	74.0	111.6	-14.6	28.2	713.7
1933.....	427.0	101.7	36.9	67.7	104.6	-14.5	34.0	652.8
1934.....	455.2	101.8	49.6	68.6	118.2	-14.8	32.6	693.0
1935.....	498.7	105.8	55.8	73.2	129.0	-16.5	32.3	749.3
1936.....	540.1	113.7	69.2	78.3	147.5	-12.7	31.8	820.4
1937 <sup>(P)</sup> .....	631.9	119.5	78.1	89.6	167.7	-14.7	31.8	936.2

TABLE VI—ONTARIO

1926.....	947.2	224.0	197.3	138.2	335.5	1.0	45.1	1,552.8
1927.....	1,013.4	236.6	193.0	150.4	343.4	0.8	46.7	1,640.9
1928.....	1,104.1	246.2	211.3	162.0	373.3	0.7	49.1	1,773.4
1929.....	1,177.5	252.0	204.7	170.5	375.2	0.4	52.5	1,857.6
1930.....	1,065.9	270.1	160.7	153.9	314.6	1.0	59.8	1,711.4
1931.....	939.1	248.3	108.0	137.8	245.8	-4.4	63.6	1,492.4
1932.....	767.4	197.3	61.4	113.1	174.5	-4.8	63.1	1,197.5
1933.....	699.5	169.3	68.3	105.1	173.4	-2.2	63.2	1,103.2
1934.....	774.2	175.3	84.9	112.3	197.2	-12.7	63.5	1,197.5
1935.....	845.1	185.7	94.8	121.3	216.1	-12.7	60.5	1,294.7
1936.....	906.6	201.7	132.0	130.0	262.0	-10.3	60.7	1,420.7
1937 <sup>(P)</sup> .....	1,044.4	213.7	153.7	147.7	301.4	-22.2	57.4	1,594.7

<sup>(P)</sup> Preliminary.

THE NATIONAL INCOME—INCOME PAID OUT TO INDIVIDUALS—*Continued*  
(Millions of Dollars)

TABLE VII—MANITOBA

	Salaries and Wages	Invest- ment Income	Individual Enterprisers			Net Dom. Transfer re Pensions and Relief	Mun. Education and Public Welfare	Total
			Agricul- ture	Other	Total			
1926.....	(A) 165.0	(B) 32.1	(E) 58.6	(F) 24.6	(C) 83.2	(D) 1.1	(G) 8.4	(H) 289.8
1927.....	171.5	33.9	51.7	26.4	78.1	1.2	8.6	293.3
1928.....	187.2	35.0	51.5	27.8	79.3	1.5	8.6	311.6
1929.....	191.7	35.3	46.4	29.2	75.6	1.7	9.0	313.3
1930.....	175.7	36.8	21.1	24.4	45.5	2.2	10.1	270.3
1931.....	150.6	32.9	7.8	21.4	29.2	3.0	9.9	225.6
1932.....	124.1	24.5	5.6	17.1	22.7	3.1	9.8	184.2
1933.....	110.4	19.7	11.5	15.3	26.8	3.8	9.4	170.1
1934.....	114.3	19.8	23.5	15.8	39.3	4.6	10.1	188.1
1935.....	125.7	20.2	15.2	17.2	32.4	4.1	10.0	192.4
1936.....	132.4	21.8	28.5	18.4	46.9	5.1	9.6	215.8
1937 <sup>(p)</sup> .....	145.5	22.9	56.9	20.1	77.0	3.8	9.7	258.9

TABLE VIII—SASKATCHEWAN

1926.....	139.1	20.0	203.8	28.8	232.6	-1.3	12.1	402.5
1927.....	145.3	20.7	184.2	30.7	214.9	-1.2	11.4	391.1
1928.....	157.4	21.3	228.4	33.5	261.9	-1.3	13.0	452.3
1929.....	154.8	21.8	158.1	32.4	190.5	-0.5	13.5	380.1
1930.....	135.1	22.7	33.9	26.3	60.2	0.6	13.2	231.8
1931.....	107.5	22.0	-8.1 <sup>(a)</sup>	21.2	13.1	10.4	10.6	163.6
1932.....	88.8	17.8	-7.4 <sup>(a)</sup>	17.9	10.5	9.2	9.3	135.6
1933.....	76.9	14.9	3.5	15.3	18.8	6.0	9.0	125.6
1934.....	77.7	15.2	20.1	15.3	35.4	18.7	8.8	155.8
1935.....	85.5	14.8	35.5	17.0	52.5	14.1	9.2	176.1
1936.....	89.5	14.8	60.2	18.4	78.6	12.7	9.5	205.1
1937 <sup>(p)</sup> .....	97.2	15.1	22.7	19.2	41.9	31.7	9.0	194.9

<sup>(a)</sup> Net loss.

TABLE IX—ALBERTA

1926.....	134.9	20.6	114.5	22.4	136.9	0.3	9.4	302.1
1927.....	147.1	21.5	115.7	24.4	140.1	0.2	10.3	319.2
1928.....	164.9	22.5	155.9	27.8	183.7	-0.1	10.7	381.7
1929.....	170.6	23.6	119.1	28.7	147.8	0.2	10.9	353.1
1930.....	153.9	25.0	39.2	24.6	63.8	1.0	10.5	254.2
1931.....	128.1	24.1	18.7	21.6	40.3	1.0	10.9	204.4
1932.....	108.7	19.2	16.6	17.9	34.5	1.5	11.0	174.9
1933.....	95.6	16.2	19.4	15.6	35.0	2.6	9.5	158.9
1934.....	98.5	15.8	45.7	15.9	61.6	1.4	10.8	188.1
1935.....	107.6	16.6	48.9	17.4	66.3	6.0	10.7	207.2
1936.....	110.0	17.0	52.3	18.5	70.8	1.4	10.7	209.9
1937 <sup>(p)</sup> .....	117.3	17.5	75.5	20.1	95.6	1.0	11.1	242.5

<sup>(p)</sup> Preliminary.

THE NATIONAL INCOME—INCOME PAID OUT TO INDIVIDUALS—*Concluded*  
(Millions of Dollars)

TABLE X—BRITISH COLUMBIA

	Salaries and Wages	Invest- ment Income	Individual Enterprisers			Net Dom. Transfer re Pensions and Relief	Mun. Education and Public Welfare	Total
			Agricul- ture	Other	Total			
1926.....	(A) 237.2	(B) 33.6	(E) 12.8	(F) 43.4	(C) 56.2	(D) 2.3	(G) 6.6	(H) 335.9
1927.....	246.2	35.3	14.2	45.1	59.3	2.5	6.6	349.9
1928.....	261.9	36.7	19.7	47.6	67.3	2.9	8.3	377.1
1929.....	277.6	37.7	20.5	50.0	70.5	2.7	7.2	395.7
1930.....	249.3	39.8	19.4	44.2	63.6	2.8	8.3	363.8
1931.....	201.9	37.7	11.3	33.8	45.1	3.9	8.7	297.3
1932.....	161.2	31.0	8.4	26.4	34.8	6.7	10.2	243.9
1933.....	147.0	26.1	9.6	24.9	34.5	5.8	9.8	223.2
1934.....	162.1	25.6	12.0	26.5	38.5	5.0	9.9	241.1
1935.....	179.1	27.6	11.4	29.8	41.2	6.3	10.0	264.2
1936.....	200.9	30.1	13.3	31.8	45.1	3.4	9.9	289.4
1937 <sup>(p)</sup> .....	225.4	31.4	15.5	35.3	50.8	1.5	10.0	319.1

TABLE XI—YUKON (Incomplete)

1926.....	1.5	.....	.....	.....	0.1	.....	.....	.....
1927.....	1.7	.....	.....	.....	0.1	.....	.....	.....
1928.....	1.8	.....	.....	.....	0.1	.....	.....	.....
1929.....	2.0	.....	.....	.....	0.1	.....	.....	.....
1930.....	1.9	.....	.....	.....	0.1	.....	.....	.....
1931.....	1.8	.....	.....	.....	0.1	.....	.....	.....
1932.....	1.6	.....	.....	.....	0.1	.....	.....	.....
1933.....	1.5	.....	.....	.....	0.1	.....	.....	.....
1934.....	1.6	.....	.....	.....	0.1	.....	.....	.....
1935.....	1.7	.....	.....	.....	0.1	.....	.....	.....
1936.....	2.3	.....	.....	.....	0.1	.....	.....	.....
1937 <sup>(p)</sup> .....	2.7	.....	.....	.....	0.1	.....	.....	.....

(A) For the constituents of this total classified by industries, see Tables I-A to XI-A.

(B) For the constituents of this total classified by the type of investments, see Tables I-B to X-B. The following, for which satisfactory information was not available, are not included: net rentals received by individuals from rented business property; corporate net income available for dividends but not paid out to shareholders; bond coupons; foreign dividend or interest cheques cashed abroad by Canadian residents; various sources of investment income from abroad other than bond interest and dividends; interest on deposits with banks, trust and loan companies.

(C) Net income of individual enterprisers (non-incorporated) for which it is not possible to distinguish between salaries and wages, interest on capital, profits and rent. Included in this group are farmers, fishermen, proprietors of independent merchandising establishments, lodging house keepers, persons in the professions not on salary but working on their own account, own accounts in construction and miscellaneous. For the net income of the individual enterprisers in the respective industries see Tables I-C to XI-C.

(D) Payments by the Dominion government received by residents of the province in respect of war pensions, old age pensions, direct and agricultural relief, less estimated contribution by residents of the province to the Dominion tax revenue required to meet these expenditures. For details see Tables I-D to X-D. For the method employed in estimating the contribution by each province to the Dominion tax revenue to meet these expenditures, see the explanatory notes.

(E) For details of receipts by crops, etc., details of income in kind and details of farm expenses, see Tables I-E to X-E.

(F) Expenditures on Education and Public Welfare from Municipal Revenues. Municipal taxes on real estate were included in Farm Operating Expenses (Tables I-E (3) to X-E (3)) and deducted from income from housing (Tables I-B to X-B). The services provided individuals (chiefly education and public welfare) which are paid out of such taxes are part of individuals' incomes and are therefore added into the totals (at cost).

(P) Preliminary.

TABLE 1-A  
Canada—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	117.6	120.2	125.1	109.5	100.4	75.2	61.9	55.0	56.9	65.4	61.7
2. Primary mining.....	75.7	82.6	93.3	99.6	90.5	71.5	59.0	58.8	73.7	83.8	98.4
3. Primary forestry.....	54.7	52.9	62.7	61.1	45.0	23.4	21.5	18.9	29.8	39.4	48.2
4. Manufacturing.....	653.9	693.8	755.2	813.1	736.1	624.6	505.9	465.5	533.6	590.4	644.5
5. Sub-total.....	901.9	949.5	1,036.4	1,083.3	972.0	794.7	648.4	598.2	693.9	779.1	852.9
6. Construction done by private contractors.....	144.5	147.3	174.4	216.2	176.8	143.6	76.7	46.6	47.8	62.0	73.7
7. Steam railways.....	254.3	265.6	277.4	288.6	267.1	228.2	179.8	156.9	162.0	171.4	181.3
8. Electric railways.....	24.7	25.9	26.5	27.0	27.0	24.6	21.5	18.7	18.5	18.6	19.0
9. Water transport.....	35.6	37.4	36.0	40.5	39.1	33.5	29.3	27.0	26.2	28.2	29.0
10. Telephone companies.....	25.2	26.3	28.5	31.7	32.1	28.5	24.1	21.3	21.2	22.3	23.4
11. Sub-total—Transport and Communication.....	339.8	355.1	368.3	387.7	365.2	314.8	254.7	223.8	227.9	240.6	252.6
12. Merchandising—retail (*).....	239.8	259.8	283.5	295.3	257.9	230.2	194.6	179.8	187.7	204.2	218.6
13. Merchandising—wholesale.....	136.5	147.9	161.4	167.8	146.3	124.3	104.1	99.6	102.7	109.7	116.7
14. Merchandising—retail services (*).....	56.4	61.2	66.7	69.8	61.2	54.8	46.2	42.7	44.6	48.5	51.9
15. Sub-total—Merchandising.....	432.7	469.0	511.6	532.9	465.4	409.2	344.9	322.2	335.1	362.4	387.2
16. Federal Government (*).....	76.0	82.3	87.6	90.8	94.3	92.5	79.5	77.1	77.5	82.8	87.0
17. Provincial Government.....	40.2	45.0	49.1	53.2	61.1	58.8	52.3	46.5	57.4	60.7	60.1
18. Municipal education.....	60.7	63.1	65.0	68.8	70.3	70.3	68.3	62.9	60.6	61.1	61.9
19. Other municipal.....	54.9	58.7	62.9	65.8	60.4	53.6	45.4	41.8	42.9	45.8	48.5
20. Sub-total—Government and municipal education.....	231.8	249.1	264.6	278.6	286.1	275.2	245.5	228.3	238.4	250.4	257.5
21. Chartered banks.....	35.3	37.4	39.6	41.8	43.4	40.6	38.0	35.4	34.2	34.5	34.4
22. Life insurance.....	31.7	34.2	36.9	41.5	42.4	40.6	37.0	34.1	33.9	34.4	35.0
23. Professional (employees only).....	91.1	97.4	104.5	109.0	99.8	88.5	75.2	69.3	71.1	75.8	80.3
24. Miscellaneous.....	154.6	164.3	178.0	190.2	171.9	145.7	116.8	106.7	119.5	130.3	141.4
25. Workmen's Compensation Benefits.....	11.7	12.5	14.4	19.3	19.1	16.6	13.4	10.3	12.0	14.6	16.8
26. Total.....	2,375.1	2,515.8	2,728.7	2,900.5	2,642.3	2,269.4	1,850.6	1,674.9	1,813.8	1,984.0	2,131.9
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									57.1	46.2	37.5

(\*) Includes North West Territories.

TABLE I-B

Canada—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	213.6	234.7	246.1	250.4	278.7	241.9	190.7	179.9	192.6	196.4	216.2
2. Estimated Property Income from Life Insurance (a).....	38.8	44.1	50.6	55.5	60.0	60.6	58.3	61.7	64.4	66.2	66.1
3. Interest on Farm Mortgages received by Individuals.....	24.6	25.4	26.3	27.2	28.0	28.0	28.0	28.0	28.0	28.0	21.9
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	197.1	197.2	197.6	198.5	201.7	195.3	145.9	95.9	87.4	99.1	114.8
(ii) Owned rural non-farm dwellings.....	16.2	16.4	16.6	16.8	17.1	16.6	13.0	9.0	8.2	9.0	10.2
(iii) Sub-total.....	213.3	213.6	214.2	215.4	218.8	211.9	158.8	104.9	95.6	108.1	124.9
5. Grand Total.....	490.3	517.9	537.2	548.5	585.5	542.3	435.8	374.5	380.6	398.8	429.0
6. Interest and Dividend payments to Foreign Investors (b).....	240.0	257.3	273.9	321.8	348.1	330.1	301.2	263.3	267.0	270.6	310.0

(a) See explanatory notes.

(b) Estimated by the Dominion Bureau of Statistics, *Canadian Balance of International Payments, 1926-36*.

TABLE I-C

## Canada—Individual Enterprisers' Income

(Millions of Dollars)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	952.2	929.6	1,058.8	922.3	630.8	442.8	377.4	390.4	481.7	509.2	569.7	638.9
(ii) Less estimated cash expenses.....	377.3	384.6	400.4	390.6	376.7	317.1	296.3	277.2	295.9	309.5	285.0	312.6
(iii) Net cash income.....	574.9	545.0	658.5	531.7	254.1	125.7	81.1	113.2	185.8	199.7	284.7	326.3
(iv) Income in kind—produce.....	190.8	192.1	201.0	199.4	185.1	139.4	112.3	116.5	131.1	140.7	149.3	154.3
(v) Income in kind—owned houses.....	70.6	70.7	71.0	71.6	72.5	71.0	61.3	50.9	48.8	50.7	53.3	55.7
(vi) Net income, cash and kind.....	836.2	807.8	930.5	802.7	511.7	336.1	254.7	280.6	365.8	391.2	487.3	536.3
(vii) Less depreciation on buildings and equipment.....	108.1	109.2	110.2	111.3	112.4	113.5	110.2	106.9	103.5	100.2	96.9	96.9
(viii) Net income after depreciation.....	728.2	698.6	820.3	691.4	399.3	222.6	144.5	173.7	262.2	290.9	390.4	439.4
2. Fisheries—estimated net income.....	26.9	24.1	25.3	25.3	21.3	9.9	6.6	7.8	11.3	12.3	13.6	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	130.7	141.7	154.5	160.6	140.0	125.0	105.7	97.5	101.4	110.4	118.3	.....
4. Wholesale.....	15.3	16.6	18.1	19.0	16.7	14.3	11.9	11.5	11.8	12.6	13.4	.....
5. Services.....	44.7	48.4	52.8	54.9	47.8	42.6	36.0	33.2	34.6	37.7	40.4	.....
6. Sub-total—merchandising.....	190.7	206.7	225.4	234.4	204.5	181.9	153.7	142.2	147.8	160.7	172.0	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	86.6	92.6	99.2	103.8	95.2	85.2	71.7	66.1	67.7	72.2	76.5	.....
8. Construction.....	16.9	20.2	24.2	27.9	21.7	15.1	6.4	4.8	6.5	8.3	8.3	11.2
9. Net income from keeping lodgers.....	43.0	43.9	45.2	46.4	47.8	47.9	41.5	34.9	34.1	36.0	38.5	.....
10. Miscellaneous.....	14.8	15.7	17.1	18.2	16.4	13.8	11.0	10.1	11.4	12.4	15.4	.....
11. Sub-total—other individual enterprisers.....	161.3	172.4	185.7	196.3	181.1	161.9	130.6	115.9	119.7	128.9	138.6	.....
12. Grand Total.....	1,107.0	1,101.8	1,256.7	1,147.4	806.3	576.4	435.4	439.6	541.0	592.8	714.7	.....

<sup>(a)</sup> Includes income from fur farms.<sup>(b)</sup> Includes proprietors on salary.<sup>(c)</sup> Subdivided by the census of population into *own account* and *employers*.

TABLE I-D  
Canada—Dominion Transfer Expenditures *re* Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years).											
1. Direct and Agricultural Relief— Dominion Share and Dominion Loans to Provinces for these Purposes.....					.98	17.21	29.39	35.99	62.90	55.03	47.60
2. Old Age Pensions.....		.13	.83	1.54	5.66	10.03	11.51	12.31	14.94	16.76	21.15
3. War Pensions.....	33.97	35.54	37.71	37.16	42.47	45.81	42.37	41.00	41.73	42.16	43.21
4. Total.....	33.97	35.67	38.54	38.70	49.11	73.05	83.27	89.30	119.57	113.95	111.96

TABLE I-E  
Canada—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay— (i) Wheat.....	419.4	389.8	463.7	346.7	178.9	103.4	120.9	120.0	147.5	150.6	147.2	151.2
(ii) Oats.....	27.2	22.5	36.2	26.3	10.8	11.2	9.6	9.7	14.2	12.6	15.8	17.4
(iii) Barley.....	24.2	27.5	35.4	30.5	11.7	7.7	6.3	5.6	10.3	7.4	16.7	17.5
(iv) Rye.....	6.1	8.9	8.9	6.4	2.4	.8	.6	.8	.7	.6	1.0	1.6
(v) Flax.....	6.7	6.4	6.1	4.7	4.7	1.8	1.0	.7	.5	1.1	2.1	.9
(vi) Corn.....	5	3	4	4	3	.2	.2	.3	.4	.3	.4	.3
(vii) Clover Seed.....	2.3	1.4	1.1	.8	.9	.6	.3	.5	.3	.3	.7	.5
(viii) Hay and Clover.....	10.6	7.0	5.6	6.0	6.0	3.7	2.4	1.7	4.3	3.7	2.3	4.6
(ix) Total Grains, Seeds and Hay.....	497.0	463.8	557.4	421.8	215.7	129.4	141.3	139.3	178.2	176.6	186.2	194.0
2. Vegetables and Other Field Crops— (i) Potatoes.....	28.5	21.8	17.9	20.5	17.8	12.4	8.0	10.5	13.2	9.8	17.8	14.2
(ii) Vegetables.....	9.9	10.8	11.9	12.8	12.1	10.7	8.6	7.5	9.4	10.6	11.3	12.4
(iii) Sugar Beets.....	2.3	2.0	2.0	2.1	3.3	3.2	3.1	2.8	2.6	2.9	3.5	2.8
(iv) Tobacco.....	7.4	9.0	6.8	6.1	7.2	7.1	6.2	6.5	7.2	10.8	9.4	17.1
(v) Total Vegetables and Other Field Crops.....	48.1	43.6	38.6	41.5	40.4	33.4	25.9	27.3	32.4	34.1	42.0	46.5
3. Livestock— (i) Cattle and Calves.....	84.2	97.5	119.5	115.5	73.1	55.8	41.2	39.5	46.7	62.2	67.7	94.8
(ii) Sheep and Lambs.....	9.4	9.8	11.0	11.5	8.4	6.8	4.6	4.8	5.1	5.5	6.0	6.6
(iii) Hogs.....	98.0	85.7	78.2	85.4	74.7	47.9	33.4	38.9	58.8	61.1	78.6	90.3
(iv) Horses.....	1.6	1.5	1.8	2.5	1.6	1.3	.6	.6	.9	1.2	2.8	3.3
(v) Poultry.....	9.6	10.8	12.3	13.5	12.1	8.9	7.3	7.1	7.4	8.6	8.9	9.5
(vi) Total Livestock.....	202.8	205.3	222.8	228.4	169.9	120.7	87.1	90.9	118.9	138.6	164.0	204.5
4. Dairy Products— (i) Butterfat.....	49.9	52.6	51.9	53.6	45.9	40.0	30.4	33.3	38.2	39.9	45.1	50.4
(ii) Milk and Cream.....	62.1	63.8	74.5	69.2	59.7	45.3	37.4	37.9	43.7	46.6	53.9	59.9
(iii) Total Dairy Products.....	112.0	116.4	126.4	122.8	105.6	85.3	67.8	71.2	81.9	86.5	99.0	110.3
5. Fruits—(iv) Total.....	12.3	14.2	16.5	16.4	16.4	13.3	11.5	16.3	16.1	17.3	15.4	18.1
6. Other Principal Farm Products— (i) Eggs.....	37.7	42.7	47.9	45.6	42.4	29.9	18.2	18.8	23.5	23.2	26.8	26.5
(ii) Wool.....	2.8	3.2	4.0	2.7	1.5	1.2	.9	1.2	1.4	1.4	1.7	2.4
(iii) Honey.....	.4	.6	.7	.6	.5	.5	.3	.5	.6	.5	.5	.4
(iv) Maple Products.....	2.9	2.9	3.4	3.8	3.2	2.0	1.6	1.3	1.8	2.1	2.3	1.3
(v) Total Other Principal Farm Products.....	43.8	49.4	56.0	52.7	47.6	33.6	21.0	21.8	27.3	27.2	31.3	30.6
7. Miscellaneous Farm Products.....	15.2	14.9	16.6	14.9	13.3	10.0	8.8	9.3	10.8	11.4	12.5	14.0
8. Forest Products Sold Off Farms.....	18.0	18.0	19.2	18.9	17.7	13.5	10.7	10.3	11.6	12.1	13.0	14.6
9. Grand Total Cash Receipts.....	949.2	925.6	1,053.5	917.4	626.6	439.2	374.1	386.4	477.2	503.8	563.4	632.6

TABLE I-E  
Canada—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	19.6	20.8	21.8	22.0	19.9	16.4	15.0	15.9	16.7	16.9	17.7	18.4
2. Butter.....	19.0	20.1	22.1	21.3	19.3	16.5	12.4	13.3	14.1	15.7	15.8	17.1
3. Cheese.....	.1	.1	.1	.1	.1	.1	.1	.1	.1	.2	.2	.2
4. Eggs.....	25.0	27.6	30.1	28.0	26.4	17.1	12.3	12.0	15.0	15.1	17.3	18.1
5. Meat.....	37.1	37.2	42.1	44.4	39.6	26.9	20.2	19.7	24.4	27.8	27.4	31.8
6. Poultry.....	6.7	6.7	7.2	6.6	4.9	4.0	4.2	4.7	5.3	5.2	5.9	5.3
7. Potatoes.....	20.8	15.5	13.2	14.6	15.0	8.6	7.7	10.1	9.7	8.7	14.5	10.8
8. Vegetables.....	15.6	16.0	16.8	17.2	15.9	12.2	10.9	10.1	12.5	16.1	14.5	15.3
9. Greenhouse Products.....	.6	.6	.7	.7	.7	.6	.5	.5	.6	.6	.7	.8
10. Fruit.....	7.0	7.4	7.1	6.8	6.3	4.6	3.7	4.2	5.7	5.7	5.9	5.3
11. Honey.....	.5	.6	.7	.6	.5	.6	.3	.6	.6	.6	.6	.4
12. Maple Products.....	2.0	2.0	2.2	2.3	2.1	1.4	1.1	.8	1.2	1.4	1.5	.9
13. Tobacco.....	1.3	1.1	.9	1.0	.9	.6	.6	.5	.5	.5	.6	.7
14. Flour.....	3.4	3.3	2.9	2.9	1.9	1.6	1.5	2.0	2.3	1.9	2.7	2.6
15. Forest Products.....	31.8	32.5	32.9	29.8	29.6	27.0	21.9	22.2	22.7	23.8	24.5	25.7
16. Miscellaneous.....	.3	.3	.4	.4	.4	.3	.3	.4	.4	.4	.4	.4
17. Total.....	190.8	192.1	201.0	199.4	185.1	139.4	112.3	116.5	131.1	140.7	149.3	154.3

(a) Estimated amounts of products consumed valued at farm prices.

TABLE I-E  
Canada—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
<b>Cash Operating Expenses (a)</b>												
1. Taxes.....	57.5	57.6	59.9	62.8	64.0	59.2	54.2	49.3	48.5	49.4	50.6	50.8
2. Labour.....	117.6	120.2	125.1	109.5	100.4	75.2	61.9	55.0	56.9	65.4	61.7	66.6
3. Interest on Mortgages and Other Debts.....	69.3	72.0	75.7	79.6	82.3	82.7	83.2	83.4	83.5	83.1	64.2	63.9
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	51.2	56.1	54.1	52.4	44.9	31.9	33.8	30.2	44.5	44.9	41.1	59.6
5. Tractor Fuel, Gasoline, Oil and Grease.....	12.1	13.0	15.3	18.0	20.7	15.3	14.6	13.4	13.7	15.1	13.8	14.4
6. Repairs to Buildings.....	16.4	15.7	15.8	16.2	14.9	13.4	12.6	12.8	13.6	13.3	14.0	14.8
7. Implement Repair Parts.....	7.8	8.2	8.2	7.4	7.3	4.3	5.1	5.0	5.8	7.2	6.5	6.8
8. Blacksmithing and Horseshoeing.....	8.1	8.6	8.9	7.6	8.0	7.1	7.5	6.6	6.7	7.0	6.7	6.5
9. Binder Twine.....	13.3	8.9	11.7	11.4	7.3	5.1	5.5	5.1	4.8	4.9	6.8	6.8
10. Fertilizers.....	4.6	4.9	5.3	6.0	8.1	6.8	4.0	3.6	4.4	5.0	5.2	6.7
11. Fencing.....	4.1	3.9	4.0	4.0	3.8	3.1	2.6	2.3	2.5	2.8	2.8	3.3
12. Formalin and Spraying Chemicals.....	1.6	1.4	1.4	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.0
13. Truck Licences.....	.3	.4	.6	.7	.8	1.0	1.0	1.0	1.0	1.0	1.1	1.1
14. Miscellaneous Cash Expenses.....	13.5	13.6	14.2	13.6	12.7	10.7	9.1	8.5	9.0	9.5	9.4	10.1
15. Total Cash Operating Expenses.....	377.3	384.6	400.4	390.6	376.7	317.1	296.3	277.2	295.9	309.5	285.0	312.6
Depreciation—												
16. Depreciation of Buildings.....	52.8	53.0	53.1	53.3	53.5	53.6	53.0	52.4	51.7	51.1	50.5	50.5
17. Depreciation of Implements and Machinery.....	55.3	56.2	57.1	58.0	58.9	59.8	57.2	54.5	51.8	49.1	46.5	46.5
18. Total Depreciation.....	108.1	109.2	110.2	111.3	112.4	113.5	110.2	106.9	103.5	100.2	96.9	96.9
19. Total Operating Expenses including Depreciation	485.4	493.7	510.6	501.9	489.1	430.6	406.5	384.0	399.4	409.7	381.9	409.6

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE II-A

## Prince Edward Island—Salaries and Wages

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	1.01	.99	1.06	1.11	1.07	.85	.64	.65	.65	.07	.69
2. Primary mining.....					None in Prince Edward Island						
3. Primary forestry.....					None in Prince Edward Island except on farms						
4. Manufacturing.....	.69	.69	.71	.78	.79	.81	.73	.60	.60	.62	.63
5. Sub-total .....	1.70	1.67	1.77	1.90	1.86	1.66	1.37	1.25	1.25	1.31	1.33
6. Construction done by private contractors.....											
7. Steam railways.....	.14	.15	.21	.23	.41	.07	.39	.14	.08	.29	.18
8. Electric railways.....	1.22	1.29	1.36	1.43	1.34	1.20	.90	.83	.88	.86	.89
9. Water transport.....	.25	.26	.25	.28	.27	.24	.21	.19	.18	.20	.20
10. Telephone companies.....	.05	.06	.07	.07	.08	.09	.08	.06	.06	.06	.06
11. Sub-total—Transport and communication.....	1.53	1.62	1.68	1.78	1.70	1.52	1.18	1.08	1.13	1.11	1.15
12. Merchandising—retail.....	.84	.91	.98	1.03	.92	.85	.74	.71	.67	.73	.78
13. Merchandising—wholesale.....	.32	.35	.38	.40	.36	.31	.22	.23	.23	.23	.26
14. Merchandising—retail services.....	.10	.11	.11	.12	.11	.10	.09	.08	.08	.09	.09
15. Sub-total—Merchandising.....	1.26	1.37	1.47	1.54	1.38	1.26	1.04	1.02	.99	1.05	1.13
16. Federal Government.....	.70	.76	.81	.84	.87	.85	.73	.71	.71	.76	.80
17. Provincial Government.....	.28	.34	.33	.37	.39	.48	.39	.40	.45	.53	.43
18. Municipal education.....	.25	.25	.26	.26	.26	.27	.29	.27	.26	.29	.30
19. Other municipal.....	.08	.09	.09	.10	.09	.09	.07	.07	.07	.07	.08
20. Sub-total—Government and municipal education.....	1.31	1.44	1.48	1.57	1.61	1.68	1.48	1.45	1.49	1.66	1.61
21. Chartered banks.....	.16	.16	.17	.18	.19	.18	.17	.16	.16	.16	.16
22. Life insurance.....	.07	.08	.09	.11	.12	.09	.07	.07	.07	.07	.07
23. Professional (employees only).....	.45	.48	.51	.54	.51	.47	.39	.38	.37	.39	.41
24. Miscellaneous.....	.66	.69	.73	.78	.77	.68	.62	.54	.54	.60	.63
25. Workmen's Compensation Benefits.....											
26. Total.....	7.26	7.67	8.10	8.60	8.53	7.60	6.72	6.09	6.08	6.62	6.68
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									.05	.13	.19

TABLE II-B

## Prince Edward Island—Investment Income Received by Canadian Individuals

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	2.51	2.78	2.90	2.89	3.23	2.70	1.96	1.80	1.90	1.88	2.15
2. Estimated Property Income from Life Insurance (a).....	.25	.28	.32	.34	.37	.37	.36	.38	.39	.40	.41
3. Interest on Farm Mortgages received by Individuals.....	.27	.28	.29	.29	.30	.30	.30	.30	.30	.30	.26
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	.48	.48	.48	.50	.51	.51	.46	.40	.38	.38	.39
(ii) Owned rural non-farm dwellings.....	.10	.10	.10	.11	.11	.11	.10	.09	.08	.08	.09
(iii) Sub-total.....	.58	.58	.58	.61	.62	.62	.55	.48	.47	.46	.48
5. Grand Total.....	3.61	3.92	4.08	4.14	4.52	4.00	3.17	2.96	3.05	3.05	3.28

(a) See explanatory notes.

TABLE II-C  
Prince Edward Island—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	9.84	10.41	9.89	9.56	8.47	5.16	3.50	4.02	5.02	4.85	6.29	6.13
(ii) Less estimated cash expenses.....	3.90	3.86	4.06	4.24	4.26	3.90	3.01	3.00	3.40	3.29	3.19	3.49
(iii) Net cash income.....	5.94	6.55	5.83	5.32	4.21	1.26	.49	1.03	1.62	1.56	3.10	2.64
(iv) Income in kind—produce.....	2.93	3.15	3.39	3.34	2.98	2.14	1.72	1.82	1.92	2.10	2.32	2.39
(v) Income in kind—owned houses.....	1.44	1.44	1.44	1.49	1.51	1.51	1.40	1.29	1.27	1.36	1.28	1.30
(vi) Net income, cash and kind.....	10.31	11.15	10.66	10.15	8.70	4.91	3.61	4.13	4.81	5.03	6.70	6.33
(vii) Less depreciation on buildings and equipment.....	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36
(viii) Net income after depreciation.....	8.95	9.79	9.30	8.79	7.34	3.55	2.25	2.77	3.45	3.67	5.34	4.97
2. Fisheries—estimated net income.....	.69	.73	.62	.70	.61	.53	.48	.29	.46	.41	.49	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	.72	.78	.84	.88	.79	.73	.63	.61	.58	.63	.67	.....
4. Wholesale.....	.09	.10	.11	.11	.10	.09	.06	.07	.07	.07	.08	.....
5. Services.....	.22	.24	.25	.27	.24	.22	.19	.18	.18	.19	.20	.....
6. Sub-total—merchandising.....	1.03	1.12	1.20	1.26	1.13	1.04	.89	.86	.82	.88	.95	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	.26	.28	.29	.31	.29	.27	.23	.22	.21	.22	.24	.....
8. Construction.....	.10	.11	.14	.16	.29	.05	.27	.10	.10	.11	.09	.12
9. Net income from keeping lodgers.....	.23	.23	.23	.24	.24	.24	.23	.21	.21	.21	.22	.....
10. Miscellaneous.....	.10	.10	.11	.11	.11	.10	.09	.08	.08	.09	.11	.....
11. Sub-total—other individual enterprisers.....	.68	.72	.77	.82	.93	.66	.82	.60	.60	.62	.65	.....
12. Grand Total.....	11.35	12.35	11.89	11.57	10.01	5.77	4.44	4.51	5.33	5.58	7.43	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE II-D  
Prince Edward Island—Net Dominion Transfer Expenditures *re* Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years).											
1. Direct and Agricultural Relief— Dominion Share.....						.01	.02	.02	.04	.03	.06
2. Old Age Pensions.....									.07	.13	.15
3. War Pensions (estimated).....	.15	.15	.16	.16	.18	.19	.18	.17	.17	.17	.19
4. Total.....	.15	.15	.16	.16	.18	.20	.20	.26	.34	.35	.41
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	.19	.21	.20	.21	.28	.37	.44	.48	.63	.58	.59
6. Estimated Net Dominion Transfer Expenditures <i>re</i> Pensions and Relief.....	—.04	—.06	—.04	—.05	—.10	—.17	—.24	—.22	—.29	—.23	—.18

TABLE II-E

Prince Edward Island—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	.67	.67	.49	.62	.48	.28	.29	.30	.45	.37	.24	.21
(ii) Oats.....	.38	.25	.33	.34	.13	.14	.14	.12	.16	.18	.20	.16
(viii) Hay and Clover.....	.02	.02	.02	.01	.01	.01	.01	.....	.01	.01	.01	.....
(ix) Total Grains, Seeds and Hay.....	1.07	.94	.84	.97	.62	.43	.44	.42	.62	.56	.45	.37
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	3.62	3.18	2.10	2.63	2.80	1.31	.63	.96	1.48	.92	2.11	1.80
(ii) Vegetables.....	.02	.02	.02	.02	.02	.02	.02	.01	.02	.02	.02	.02
(v) Total Vegetables and Other Field Crops.....	3.64	3.20	2.12	2.65	2.82	1.33	.65	.97	1.50	.94	2.13	1.82
3. Livestock—												
(i) Cattle and Calves.....	.69	.86	1.23	1.26	.92	.46	.37	.34	.35	.41	.42	.55
(ii) Sheep and Lambs.....	.20	.21	.29	.23	.18	.16	.09	.10	.09	.08	.07	.08
(iii) Hogs.....	.56	.63	.74	.87	.74	.42	.25	.26	.39	.57	.64	.66
(iv) Poultry.....	.19	.23	.27	.26	.27	.21	.14	.16	.14	.16	.17	.17
(vi) Total Livestock.....	1.64	1.93	2.53	2.62	2.11	1.25	.85	.86	.97	1.22	1.30	1.46
4. Dairy Products—												
(i) Butterfat.....	.54	.64	.67	.63	.45	.40	.33	.35	.31	.29	.39	.45
(ii) Milk and Cream.....	.36	.38	.46	.31	.19	.16	.14	.....	.12	.12	.18	.22
(iii) Total Dairy Products.....	.90	1.02	1.13	.94	.64	.56	.47	.47	.43	.41	.57	.67
6. Other Principal Farm Products—												
(i) Eggs.....	.80	.94	.94	.85	.80	.42	.30	.37	.37	.47	.47	.42
(ii) Wool.....	.08	.08	.10	.09	.04	.03	.02	.03	.03	.03	.03	.04
(v) Total Other Principal Farm Products.....	.88	1.02	1.04	.94	.84	.45	.32	.40	.40	.50	.50	.46
7. Miscellaneous Farm Products.....	.24	.24	.23	.25	.21	.12	.08	.10	.12	.11	.15	.15
8. Forest Products Sold Off Farms.....	.09	.10	.10	.08	.08	.07	.07	.07	.07	.08	.08	.08
9. Grand Total Cash Receipts.....	8.46	8.45	7.99	8.45	7.32	4.21	2.88	3.29	4.11	3.82	5.18	5.01

TABLE II-E

Prince Edward Island—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	.27	.29	.30	.30	.30	.23	.19	.22	.20	.23	.25	.26
2. Butter.....	.43	.46	.49	.50	.42	.38	.25	.27	.27	.28	.30	.33
4. Eggs.....	.19	.23	.23	.21	.20	.11	.08	.09	.10	.12	.12	.11
5. Meat.....	.70	.84	1.13	1.20	.93	.49	.36	.34	.41	.53	.57	.66
6. Poultry.....	.11	.11	.11	.12	.11	.09	.06	.07	.07	.08	.07	.08
7. Potatoes.....	.31	.25	.16	.20	.24	.10	.06	.10	.12	.08	.23	.18
8. Vegetables.....	.09	.11	.12	.13	.12	.11	.09	.08	.09	.11	.12	.13
10. Fruit.....	.11	.12	.12	.10	.10	.09	.07	.08	.08	.09	.10	.09
14. Flour.....	.07	.07	.05	.07	.04	.04	.06	.06	.08	.07	.04	.03
15. Forest Products.....	.63	.66	.67	.49	.50	.49	.48	.48	.48	.49	.50	.52
16. Miscellaneous.....	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
17. Total.....	2.93	3.15	3.39	3.34	2.98	2.14	1.72	1.82	1.92	2.10	2.32	2.39

<sup>(a)</sup> Estimated amounts of products consumed valued at farm prices.

TABLE II-E

Prince Edward Island—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses (a)												
1. Taxes.....	.21	.20	.22	.22	.21	.21	.20	.20	.23	.21	.25	.25
2. Labour.....	1.01	.99	1.06	1.11	1.07	.85	.64	.65	.65	.69	.69	.78
3. Interest on Mortgages and Other Debts.....	.66	.67	.68	.69	.70	.72	.77	.82	.85	.84	.66	.65
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	.51	.56	.57	.53	.42	.34	.30	.30	.48	.41	.36	.46
5. Tractor Fuel, Gasoline, Oil and Grease.....	.10	.10	.10	.10	.10	.09	.09	.09	.09	.09	.09	.09
6. Repairs to Buildings.....	.24	.23	.23	.24	.22	.20	.19	.19	.20	.20	.21	.22
7. Implement Repair Parts.....	.05	.05	.05	.05	.05	.05	.04	.04	.04	.05	.06	.06
8. Blacksmithing and Horseshoeing.....	.11	.11	.11	.11	.10	.10	.09	.08	.09	.09	.10	.10
9. Binder Twine.....	.11	.05	.07	.11	.06	.04	.04	.05	.05	.04	.07	.06
10. Fertilizers.....	.52	.55	.60	.68	.95	.96	.37	.31	.42	.41	.43	.53
11. Fencing.....	.04	.04	.04	.04	.04	.03	.03	.03	.03	.03	.03	.04
12. Formalin and Spraying Chemicals.....	.12	.11	.11	.11	.11	.10	.10	.09	.10	.09	.09	.08
13. Truck Licences.....						.01	.01	.01	.01	.01	.01	.01
14. Miscellaneous Cash Expenses.....	.21	.21	.22	.23	.23	.21	.14	.14	.17	.16	.17	.19
15. Total Cash Operating Expenses.....	3.90	3.86	4.06	4.24	4.26	3.90	3.01	3.00	3.40	3.29	3.19	3.49
Depreciation—												
16. Depreciation of Buildings.....	.79	.79	.79	.79	.79	.79	.79	.79	.79	.79	.79	.79
17. Depreciation of Implements and Machinery.....	.57	.57	.57	.57	.57	.57	.57	.57	.57	.57	.57	.57
18. Total Depreciation.....	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36
19. Total Operating Expenses including Depreciation	5.26	5.22	5.42	5.60	5.62	5.26	4.37	4.36	4.76	4.65	4.55	4.85

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE III-A.  
Nova Scotia—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	2.51	2.49	2.44	2.62	2.46	2.02	1.67	1.57	1.59	1.65	1.74
2. Primary mining.....	15.90	17.80	20.90	20.66	18.97	15.03	11.11	9.72	13.41	14.08	15.74
3. Primary forestry.....	3.03	3.15	3.10	3.30	2.75	1.35	.90	1.00	2.03	2.08	2.40
4. Manufacturing.....	13.01	13.61	15.84	17.93	17.54	14.88	11.20	10.70	12.40	14.04	14.92
5. Sub-total.....	34.44	37.04	42.28	44.50	41.72	33.28	24.89	22.99	29.43	31.84	34.80
6. Construction done by private contractors.....	3.09	3.67	5.71	9.33	8.27	6.61	3.59	2.46	2.75	4.19	5.02
7. Steam railways.....	7.90	8.36	8.79	9.24	8.98	7.99	6.14	5.68	6.19	6.30	6.29
8. Electric railways.....	.47	.47	.47	.51	.50	.42	.36	.32	.34	.35	.33
9. Water transport.....	4.41	4.64	4.46	5.02	4.85	4.15	3.63	3.35	3.25	3.50	3.60
10. Telephone companies.....	.58	.62	.66	.71	.80	.85	.72	.59	.64	.68	.68
11. Sub-total—Transport and communication.....	13.37	14.08	14.38	15.48	15.12	13.41	10.85	9.94	10.42	10.82	10.89
12. Merchandising—retail.....	6.49	6.88	7.28	7.90	7.27	6.83	6.11	5.58	5.82	6.30	6.91
13. Merchandising—wholesale.....	3.13	3.32	3.51	3.81	3.50	3.15	2.73	2.59	2.63	2.80	2.87
14. Merchandising—retail services.....	1.12	1.19	1.26	1.36	1.25	1.18	1.05	.96	1.00	1.09	1.19
15. Sub-total—Merchandising.....	10.73	11.38	12.04	13.08	12.03	11.17	9.89	9.13	9.45	10.19	10.97
16. Federal Government.....	4.37	4.73	5.04	5.22	5.42	5.32	4.57	4.43	4.46	4.76	5.00
17. Provincial Government.....	1.47	1.56	1.91	1.69	2.03	2.10	1.85	2.05	2.24	2.80	2.42
18. Municipal education.....	1.95	1.96	2.05	2.09	2.08	2.20	2.24	2.22	2.24	2.21	2.27
19. Other municipal.....	1.17	1.23	1.30	1.39	1.33	1.25	1.05	.98	1.02	1.07	1.13
20. Sub-total—Government and Municipal education.....	8.96	9.48	10.30	10.39	10.87	10.86	9.72	9.68	9.95	10.84	10.82
21. Chartered banks.....	1.15	1.18	1.22	1.25	1.29	1.21	1.16	1.09	1.07	1.08	1.09
22. Life insurance.....	.89	.93	.99	1.11	1.07	1.07	.92	.84	.83	.89	.92
23. Professional (employees only).....	3.52	3.71	3.93	4.19	4.02	3.76	3.17	2.95	3.07	3.24	3.42
24. Miscellaneous.....	5.37	5.83	7.06	6.93	6.51	5.60	4.35	4.02	4.80	5.31	5.77
25. Workmen's Compensation Benefits.....	.96	1.14	1.17	1.05	1.08	1.06	.77	.64	.91	1.09	1.33
26. Total.....	82.47	88.46	99.07	107.32	101.98	88.01	69.32	63.74	72.68	79.50	85.03
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									2.83	3.35	3.36

TABLE III-B.  
Nova Scotia—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	7.40	8.12	8.52	8.69	9.67	8.43	6.73	6.37	6.83	6.99	7.66
2. Estimated Property Income from Life Insurance (a).....	1.61	1.79	2.02	2.19	2.36	2.37	2.31	2.41	2.51	2.57	2.58
3. Interest on Farm Mortgages received by Individuals.....	.30	.31	.32	.32	.33	.33	.33	.33	.33	.33	.29
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	5.60	5.60	5.60	5.59	5.84	6.30	5.59	4.23	3.84	4.21	4.58
(ii) Owned rural non-farm dwellings.....	1.07	1.07	1.07	1.07	1.12	1.21	1.07	.81	.74	.81	.88
(iii) Sub-total.....	6.67	6.67	6.67	6.66	6.96	7.51	6.66	5.05	4.58	5.02	5.46
5. Grand Total.....	15.98	16.88	17.52	17.87	19.32	18.65	16.03	14.16	14.25	14.91	15.98

(a) See explanatory notes.

TABLE III-C.  
Nova Scotia—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	13.86	14.99	16.51	15.84	16.50	12.91	10.52	12.92	13.44	14.20	14.73	17.08
(ii) Less estimated cash expenses.....	10.51	10.88	10.93	11.07	10.13	8.91	7.93	7.96	9.20	8.75	8.84	9.48
(iii) Net cash income.....	3.36	4.12	5.58	4.77	6.38	3.99	2.59	4.96	4.24	5.45	5.89	7.60
(iv) Income in kind—produce.....	10.47	11.31	11.68	10.94	10.30	8.21	7.24	7.21	7.66	8.52	9.08	9.52
(v) Income in kind—owned houses.....	4.38	4.38	4.38	4.38	4.50	4.71	4.38	3.75	3.57	3.74	3.91	4.00
(vi) Net income, cash and kind.....	18.20	19.80	21.65	20.09	21.17	16.91	14.20	15.92	15.47	17.72	18.88	21.12
(vii) Less depreciation on buildings and equipment.....	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
(viii) Net income after depreciation.....	15.71	17.31	19.16	17.60	18.68	14.42	11.71	13.43	12.98	15.23	16.39	18.63
2. Fisheries—estimated net income.....	6.83	5.31	5.56	5.51	5.01	3.00	2.02	1.57	2.78	2.93	3.66	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	5.31	5.64	5.96	6.48	5.96	5.60	5.00	4.57	4.77	5.17	5.66	.....
4. Wholesale.....	.42	.44	.47	.51	.47	.42	.37	.35	.35	.37	.38	.....
5. Services.....	1.19	1.26	1.33	1.45	1.33	1.25	1.12	1.02	1.07	1.16	1.27	.....
6. Sub-total—merchandising.....	6.92	7.34	7.76	8.43	7.76	7.27	6.49	5.94	6.18	6.69	7.31	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	2.83	2.99	3.16	3.37	3.23	3.02	2.55	2.37	2.47	2.60	2.75	.....
8. Construction.....	.42	.66	3.35	1.54	.87	.84	.48	.35	.60	.95	.98	1.35
9. Net income from keeping lodgers.....	1.55	1.55	1.55	1.55	1.59	1.66	1.56	1.35	1.29	1.35	1.44	.....
10. Miscellaneous.....	.48	.52	.63	.62	.58	.50	.39	.36	.43	.48	.57	.....
11. Sub-total—other individual enterprisers.....	5.28	5.72	8.69	7.07	6.28	6.02	4.98	4.43	4.79	5.39	5.73	.....
12. Grand Total.....	34.74	35.68	41.17	38.61	37.72	30.71	25.20	25.36	26.73	30.23	33.09	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE III-D.  
Nova Scotia—Net Dominion Transfer Expenditures re Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	
(Fiscal years nearest the calendar years)												
1. Direct and Agricultural Relief— Dominion Share.....						.01	.18	.42	.64	.58	.61	.74
2. Old Age Pensions.....									.07	1.48	1.66	1.77
3. War Pensions.....	2.28	2.37	2.52	2.48	2.84	3.05	2.77	2.67	2.67	2.73	2.89	
4. Total.....	2.28	2.37	2.52	2.48	2.85	3.23	3.19	3.38	4.73	5.00	5.40	
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	1.12	1.21	1.35	1.39	1.92	3.00	3.41	3.75	5.02	4.78	4.59	
6. Estimated Net Dominion Transfer Expenditures re Pensions and Relief.....	1.16	1.16	1.17	1.09	.93	.23	—.22	—.37	—.29	.22	.81	

TABLE III-E

**Nova Scotia—(1) Receipts from the Sale of Farm Products**  
(Millions of Dollars)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	.23	.16	.14	.17	.10	.06	.04	.05	.05	.05	.07	.06
(ii) Oats.....	.41	.21	.43	.34	.14	.18	.15	.09	.11	.16	.19	.16
(viii) Hay and clover.....	.27	.27	.19	.23	.28	.16	.07	.06	.15	.09	.06	.06
(ix) Total Grains, Seeds and Hay.....	.91	.64	.76	.74	.52	.40	.26	.20	.31	.30	.32	.28
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	1.07	1.02	.99	1.04	1.02	.54	.46	.44	.54	.45	.72	.53
(ii) Vegetables.....	.22	.25	.27	.30	.29	.26	.22	.19	.22	.26	.27	.30
(v) Total Vegetables and Other Field Crops.....	1.29	1.27	1.26	1.34	1.31	.80	.68	.63	.76	.71	.99	.83
3. Livestock—												
(i) Cattle and Calves.....	1.23	1.86	2.34	2.06	1.51	.90	.61	.56	.62	.78	.84	1.02
(ii) Sheep and Lambs.....	.49	.50	.54	.54	.49	.34	.22	.22	.24	.24	.25	.26
(iii) Hogs.....	.81	.82	.96	.87	.84	.61	.48	.40	.55	.56	.67	.77
(iv) Poultry.....	.07	.10	.14	.20	.19	.20	.14	.13	.13	.13	.18	.17
(vi) Total Livestock.....	2.60	3.28	3.98	3.67	3.03	2.05	1.45	1.31	1.54	1.71	1.94	2.22
4. Dairy Products—												
(i) Butterfat.....	1.36	1.49	1.36	1.35	1.29	1.23	.99	1.05	1.04	.93	1.11	1.25
(ii) Milk and Cream.....	2.57	2.59	2.76	3.16	2.79	2.38	2.35	2.32	2.31	2.34	2.35	2.63
(iii) Total Dairy Products.....	3.93	4.08	4.12	4.51	4.08	3.61	3.34	3.37	3.35	3.27	3.46	3.88
5. Fruits—												
(i) Apples.....	2.40	2.66	3.17	2.41	4.05	3.20	2.07	4.93	4.72	5.27	4.96	6.13
(ii) Pears, Plums and Prunes.....	.02	.02	.01	.....	.02	.02	.02	.02	.02	.02	.02	.02
(iii) Strawberries and Raspberries.....	.08	.07	.05	.08	.02	.08	.14	.09	.05	.12	.11	.14
(iv) Total Fruits.....	2.50	2.75	3.23	2.49	4.09	3.30	2.23	5.04	4.79	5.41	5.09	6.29
6. Other Principal Farm Products—												
(i) Eggs.....	.60	.74	.78	.84	.81	.46	.34	.44	.49	.56	.55	.50
(ii) Wool.....	.28	.24	.28	.26	.14	.08	.04	.07	.08	.08	.09	.12
(iv) Maple Products.....	.01	.02	.05	.05	.03	.02	.04	.02	.06	.04	.02	.02
(v) Total Other Principal Farm Products.....	.89	1.00	1.11	1.15	.98	.56	.42	.53	.63	.68	.66	.64
7. Miscellaneous Farm Products.....	.18	.20	.22	.21	.21	.16	.13	.17	.17	.18	.19	.21
8. Forest Products Sold Off Farms.....	1.40	1.54	1.52	1.44	2.01	1.81	1.76	1.37	1.63	1.59	1.65	2.30
9. Grand Total Cash Receipts.....	13.70	14.76	16.20	15.55	16.23	12.69	10.27	12.62	13.18	13.85	14.30	16.65

TABLE III-E

Nova Scotia—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	1.08	1.16	1.18	1.18	1.17	.98	.93	.94	.92	1.16	1.28	1.30
2. Butter.....	1.18	1.27	1.30	1.30	1.28	1.07	1.02	1.04	1.01	1.28	1.41	1.43
3. Cheese.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
4. Eggs.....	.43	.51	.52	.54	.50	.29	.21	.27	.30	.35	.34	.31
5. Meat.....	1.92	2.52	3.09	2.75	2.22	1.42	1.02	.91	1.10	1.25	1.41	1.67
6. Poultry.....	.28	.29	.29	.30	.27	.22	.18	.17	.17	.18	.22	.21
7. Potatoes.....	1.25	.99	.71	.94	.95	.57	.55	.68	.69	.62	.86	.81
8. Vegetables.....	.63	.71	.79	.88	.84	.75	.63	.54	.63	.75	.79	.88
9. Greenhouse Products.....	.01	.01	.01	.02	.01	.01	.01	.01	.01	.01	.01	.02
10. Fruit.....	.87	.95	.85	.58	.71	.65	.61	.54	.67	.78	.59	.56
11. Honey.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
12. Maple Products.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
14. Flour.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
15. Forest Products.....	2.74	2.83	2.86	2.41	2.28	2.19	2.02	2.06	2.11	2.08	2.12	2.28
16. Miscellaneous.....	.04	.04	.05	.05	.05	.04	.04	.04	.04	.04	.04	.04
17. Total.....	10.47	11.31	11.68	10.94	10.30	8.21	7.24	7.21	7.66	8.52	9.08	9.52

<sup>(a)</sup> Estimated amounts of products consumed valued at farm prices.

TABLE III-E.

Nova Scotia—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses— <sup>(a)</sup>												
1. Taxes.....	1.26	1.33	1.27	1.32	1.34	1.32	1.33	1.27	1.32	1.35	1.40	1.40
2. Labour.....	2.51	2.49	2.44	2.62	2.46	2.02	1.67	1.57	1.59	1.65	1.74	1.86
3. Interest on Mortgages and Other Debts.....	.93	.94	.95	.96	.97	1.01	1.08	1.15	1.19	1.16	.91	.90
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	3.27	3.61	3.64	3.39	2.65	1.98	1.78	2.01	2.97	2.43	2.42	2.87
5. Tractor Fuel, Gasoline, Oil and Grease.....	.14	.14	.15	.17	.17	.17	.18	.17	.17	.18	.18	.18
6. Repairs to Buildings.....	.54	.51	.52	.53	.49	.44	.41	.42	.44	.44	.46	.48
7. Implement Repair Parts.....	.06	.06	.06	.06	.07	.06	.05	.05	.06	.06	.07	.07
8. Blacksmithing and Horseshoeing.....	.21	.21	.21	.21	.19	.18	.17	.16	.17	.17	.18	.18
9. Binder Twine.....	.07	.04	.05	.07	.03	.02	.02	.03	.02	.02	.05	.03
10. Fertilizers.....	.61	.65	.70	.80	.88	.93	.55	.49	.56	.62	.73	.73
11. Fencing.....	.15	.15	.16	.16	.15	.12	.11	.09	.10	.11	.12	.14
12. Formalin and Spraying Chemicals.....	.29	.25	.26	.26	.25	.24	.21	.19	.20	.18	.18	.17
13. Truck Licences.....	.02	.03	.04	.04	.04	.05	.05	.05	.03	.03	.05	.05
14. Miscellaneous Cash Expenses.....	.46	.47	.43	.48	.44	.38	.33	.32	.38	.36	.38	.41
15. Total Cash Operating Expenses.....	10.51	10.88	10.93	11.07	10.13	8.91	7.93	7.96	9.20	8.75	8.84	9.48
Depreciation—												
16. Depreciation of Buildings.....	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
17. Depreciation of Implements and Machinery.....	.74	.74	.74	.74	.74	.74	.74	.74	.74	.74	.74	.74
18. Total Depreciation.....	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
19. Total Operating Expenses including Depreciation.	13.00	13.37	13.42	13.56	12.62	11.40	10.42	10.45	11.69	11.24	11.33	11.97

<sup>(a)</sup> Operating expenses incurred, whether paid for in cash or borrowed.

TABLE IV-A.

## New Brunswick—Salaries and Wages

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	2.24	2.49	2.56	2.57	2.35	1.90	1.41	1.38	1.54	1.53	1.72
2. Primary mining.....	.85	.98	.99	1.10	1.00	.93	1.04	1.32	1.20	1.78	1.14
3. Primary forestry.....	3.60	3.75	4.00	4.40	3.10	1.60	1.20	1.30	3.10	2.90	3.25
4. Manufacturing.....	14.61	15.00	14.68	15.71	14.99	12.71	10.62	9.88	11.37	11.68	12.54
5. Sub-total.....	21.30	22.22	22.24	23.78	21.43	17.14	14.27	13.88	17.20	17.89	18.65
6. Construction done by private contractors.....	1.74	1.96	2.79	5.23	4.60	4.44	2.07	1.61	1.62	2.14	3.04
7. Steam railways.....	11.82	12.49	13.16	13.81	13.31	11.67	8.94	8.25	8.86	8.78	9.40
8. Electric railways.....	.18	.19	.17	.19	.19	.17	.14	.13	.13	.13	.13
9. Water transport.....	1.10	1.16	1.12	1.26	1.21	1.04	.91	.84	.81	.87	.90
10. Telephone companies.....	.47	.58	.64	.71	.86	.65	.48	.45	.43	.46	.51
11. Sub-total—Transport and communication.....	13.57	14.42	15.08	15.96	15.57	13.53	10.47	9.67	10.23	10.24	10.93
12. Merchandising—retail.....	5.58	5.87	6.43	6.95	6.41	5.77	5.13	4.75	4.68	5.06	5.42
13. Merchandising—wholesale.....	3.48	3.65	4.01	4.33	3.99	3.59	2.95	2.79	2.79	2.95	2.99
14. Merchandising—retail services.....	.77	.81	.89	.96	.88	.80	.71	.65	.65	.70	.75
15. Sub-total—Merchandising.....	9.83	10.33	11.33	12.24	11.28	10.15	8.79	8.20	8.12	8.71	9.15
16. Federal Government.....	2.58	2.79	2.97	3.08	3.20	3.14	2.70	2.61	2.63	2.81	2.95
17. Provincial Government.....	.94	1.08	1.33	1.58	1.73	1.39	1.16	.97	1.18	1.45	1.48
18. Municipal education.....	1.79	1.89	1.49	1.81	1.84	1.88	1.82	1.73	1.54	1.57	1.61
19. Other municipal.....	.89	.95	1.00	1.07	1.03	.93	.78	.73	.73	.76	.81
20. Sub-total—Government and municipal education.....	6.20	6.70	6.79	7.54	7.80	7.33	6.46	6.04	6.08	6.59	6.84
21. Chartered banks.....	.76	.79	.83	.86	.90	.85	.83	.78	.76	.77	.76
22. Life insurance.....	.61	.75	.68	.75	.78	.73	.64	.60	.58	.60	.62
23. Professional (employees only).....	2.26	2.39	2.53	2.71	2.60	2.34	1.96	1.83	1.85	1.92	2.04
24. Miscellaneous.....	5.76	5.83	6.03	6.24	6.37	5.54	4.37	4.11	4.62	5.09	5.38
25. Workmen's Compensation Benefits.....	.47	.53	.60	.63	.55	.47	.36	.49	.56	.58	.69
26. Total.....	62.49	65.93	68.88	75.93	71.88	62.51	50.22	47.20	51.62	54.52	58.11
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									1.88	3.39	3.07

TABLE IV-B

## New Brunswick—Investment Income Received by Canadian Individuals

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	4.31	4.69	4.96	5.16	5.73	5.18	4.46	4.31	4.67	4.88	5.21
2. Estimated Property Income from Life Insurance (a).....	1.06	1.18	1.33	1.44	1.55	1.56	1.52	1.59	1.66	1.70	1.70
3. Interest on Farm Mortgages received by Individuals.....	.37	.38	.39	.40	.41	.41	.41	.41	.41	.41	.31
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	4.25	4.25	4.24	4.24	4.11	3.92	3.34	2.58	2.42	2.50	2.69
(ii) Owned rural non-farm dwellings.....	1.12	1.12	1.12	1.12	1.09	.92	.90	.70	.66	.68	.73
(iii) Sub-total.....	5.37	5.36	5.36	5.36	5.20	4.85	4.23	3.28	3.09	3.18	3.42
5. Grand Total.....	11.10	11.61	12.04	12.35	12.88	12.00	10.62	9.58	9.82	10.17	10.64

(a) See explanatory notes.

TABLE IV-C  
New Brunswick—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	16.13	14.08	13.98	14.00	13.45	9.53	7.12	7.49	9.51	9.54	11.32	11.91
(ii) Less estimated cash expenses.....	8.73	9.28	9.48	9.61	9.30	7.77	6.74	6.81	7.32	7.47	7.28	8.22
(iii) Net cash income.....	7.40	4.80	4.50	4.40	4.15	1.76	.38	.68	2.20	2.08	4.04	3.69
(iv) Income in kind—produce.....	10.04	10.21	10.50	10.02	9.37	7.56	6.31	6.48	6.96	7.38	8.00	8.44
(v) Income in kind—owned houses.....	4.61	4.61	4.61	4.61	4.52	4.07	3.99	3.46	3.36	3.41	3.54	3.70
(vi) Net income, cash and kind.....	22.05	19.62	19.60	19.02	18.04	13.39	10.68	10.63	12.51	12.86	15.58	15.83
(vii) Less depreciation on buildings and equipment.....	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
(viii) Net income after depreciation.....	19.65	17.22	17.20	16.62	15.64	10.99	8.28	8.23	10.11	10.46	13.18	13.43
2. Fisheries—estimated net income.....		2.13	1.71	1.87	2.25	1.77	1.26	.75	.87	1.17	1.13	1.35.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	3.65	3.84	4.21	4.55	4.19	3.77	3.36	3.11	3.06	3.31	3.54.....	
4. Wholesale.....	.29	.31	.34	.36	.34	.30	.25	.23	.23	.25	.25.....	
5. Services.....	1.07	1.13	1.24	1.34	1.23	1.11	.98	.91	.90	.97	1.04.....	
6. Sub-total—merchandising.....	5.01	5.27	5.78	6.25	5.76	5.18	4.59	4.25	4.19	4.53	4.83.....	
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	2.09	2.21	2.34	2.51	2.40	2.17	1.82	1.70	1.71	1.78	1.89.....	
8. Construction.....	.21	.17	.36	.32	.51	.45	.20	.18	.21	.28	.44.....	
9. Net income from keeping lodgers.....	1.35	1.36	1.37	1.38	1.36	1.33	1.22	1.08	1.06	1.08	1.14.....	
10. Miscellaneous.....	.33	.33	.34	.36	.36	.32	.25	.23	.26	.29	.34.....	
11. Sub-total—other individual enterprisers.....	3.98	4.06	4.41	4.55	4.64	4.26	3.48	3.19	3.24	3.43	3.81.....	
12. Grand Total.....	30.77	28.27	29.27	29.68	27.80	21.68	17.10	16.54	18.71	19.55	23.17.....	

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE IV-D  
New Brunswick—Net Dominion Transfer Expenditures re Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief— Dominion Share.....					.01	.02	.16	.33	.35	.39	.55
2. Old Age Pensions.....											.87
3. War Pensions.....	1.20	1.25	1.33	1.31	1.50	1.58	1.46	1.41	1.43	1.45	1.44
4. Total.....	1.20	1.25	1.33	1.31	1.51	1.60	1.62	1.74	1.78	1.84	2.86
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	.88	.93	.92	1.00	1.38	2.05	2.42	2.59	3.47	3.31	3.14
6. Estimated Net Dominion Transfer Expenditures re Pensions and Relief.....	.32	.32	.41	.31	.13	-.45	-.80	-.85	-.169	-.147	-.28

TABLE IV-E

New Brunswick—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	.34	.21	.19	.24	.21	.13	.15	.21	.24	.30	.27	.26
(ii) Oats.....	.60	.34	.56	.51	.24	.25	.22	.21	.19	.27	.30	.31
(viii) Hay and Clover.....	.55	.43	.33	.39	.38	.24	.13	.14	.31	.23	.16	.14
(ix) Total Grains, Seeds and Hay.....	1.49	.98	1.08	1.14	.83	.62	.50	.56	.74	.80	.73	.71
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	6.42	3.79	2.68	2.95	3.69	1.97	1.20	1.67	2.44	1.77	3.05	2.89
(ii) Vegetables.....	.12	.13	.15	.17	.16	.14	.12	.10	.12	.14	.15	.17
(v) Total Vegetables and Other Field Crops.....	6.54	3.92	2.83	3.12	3.85	2.11	1.32	1.77	2.56	1.91	3.20	3.06
3. Livestock—												
(i) Cattle and Calves.....	1.02	1.31	1.84	1.69	1.18	.85	.53	.44	.49	.60	.67	.82
(ii) Sheep and lambs.....	.42	.36	.41	.36	.31	.25	.17	.16	.15	.18	.21	.23
(iii) Hogs.....	1.08	1.02	1.11	.98	.94	.73	.52	.43	.60	.74	.78	.93
(iv) Poultry.....	.22	.28	.33	.31	.32	.29	.26	.21	.21	.23	.27	.27
(vi) Total Livestock.....	2.74	2.97	3.69	3.34	2.75	2.12	1.48	1.24	1.45	1.75	1.93	2.25
4. Dairy Products—												
(i) Butterfat.....	.40	.57	.66	.60	.54	.47	.42	.48	.57	.53	.64	.75
(ii) Milk and Cream.....	1.75	1.86	1.96	1.98	2.11	1.67	1.32	1.12	1.56	1.67	1.80	1.97
(iii) Total Dairy Products.....	2.15	2.43	2.62	2.58	2.65	2.14	1.74	1.60	2.13	2.20	2.44	2.72
5. Fruits—												
(i) Apples.....	.10	.10	.08	.10	.12	.11	.08	.11	.06	.11	.09	.13
(iii) Strawberries and Raspberries.....	.10	.14	.09	.09	.06	.10	.08	.09	.10	.11	.11	.10
(iv) Total Fruits.....	.20	.24	.17	.19	.18	.21	.16	.20	.16	.22	.20	.23
6. Other Principal Farm Products—												
(i) Eggs.....	.56	.71	.70	.65	.67	.42	.36	.42	.45	.52	.52	.48
(ii) Wool.....	.14	.14	.17	.14	.07	.06	.03	.06	.06	.07	.09	.10
(iii) Honey.....	.01	.01	.01	.01	.02	.04	.04	.04	.02	.04	.04	.02
(v) Total Other Principal Farm Products.....	.71	.88	.89	.83	.76	.52	.43	.52	.53	.63	.65	.60
7. Miscellaneous Farm Products.....	.20	.23	.23	.22	.22	.19	.17	.18	.19	.19	.18	.19
8. Forest Products Sold off Farms.....	1.67	1.90	1.68	1.94	1.62	1.13	.81	.88	1.01	1.12	1.16	1.32
9. Grand Total Cash Receipts.....	15.70	13.55	13.19	13.36	12.86	9.04	6.61	6.95	8.77	8.82	10.49	11.08

TABLE IV-E

New Brunswick—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	.99	1.07	1.10	1.10	1.11	.97	.82	.87	.91	.92	.95	1.03
2. Butter.....	1.08	1.18	1.21	1.21	1.22	1.07	.90	.95	1.00	1.01	1.05	1.13
4. Eggs.....	.49	.60	.57	.53	.52	.33	.28	.33	.36	.41	.41	.38
5. Meat.....	2.08	2.28	2.87	2.59	2.07	1.55	1.03	.86	1.06	1.32	1.43	1.71
6. Poultry.....	.34	.35	.36	.35	.32	.26	.22	.21	.23	.25	.25	.27
7. Potatoes.....	1.45	1.01	.64	.66	.89	.43	.33	.52	.50	.43	.81	.69
8. Vegetables.....	.48	.54	.60	.67	.63	.57	.48	.41	.48	.57	.60	.67
9. Greenhouse Products.....	.01	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
10. Fruit.....	.30	.33	.33	.26	.28	.23	.18	.21	.24	.27	.30	.27
11. Honey.....	.01	.02	.01	.02	.01	.01	.....	.01	.01	.01	.01	.01
12. Maple Products.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
14. Flour.....	.10	.06	.05	.07	.04	.04	.06	.09	.09	.09	.06	.06
15. Forest Products.....	2.66	2.74	2.70	2.51	2.23	2.05	1.95	1.97	2.03	2.06	2.08	2.16
16. Miscellaneous.....	.03	.03	.03	.03	.03	.03	.03	.03	.03	.03	.03	.03
17. Total.....	10.04	10.21	10.50	10.02	9.37	7.56	6.31	6.48	6.96	7.38	8.00	8.44

<sup>(a)</sup> Estimated amounts of products consumed valued at farm prices.

TABLE IV-E

New Brunswick—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses <sup>(a)</sup>												
1. Taxes.....	1.14	1.20	1.15	1.20	1.21	1.20	1.21	1.15	1.20	1.22	1.26	1.30
2. Labour.....	2.24	2.49	2.56	2.57	2.35	1.90	1.41	1.38	1.54	1.53	1.72	1.90
3. Interest on Mortgages and Other Debts.....	.80	.81	.83	.84	.85	.88	.92	.97	.99	.99	.76	.76
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	2.06	2.28	2.30	2.18	1.74	1.26	1.23	1.27	1.53	1.69	1.44	1.88
5. Tractor Fuel, Gasoline, Oil and Grease.....	.14	.14	.15	.15	.15	.15	.15	.15	.15	.16	.16	.16
6. Repairs to Buildings.....	.47	.45	.46	.47	.43	.39	.36	.37	.39	.38	.40	.43
7. Implement Repair Parts.....	.07	.08	.08	.08	.09	.08	.06	.06	.07	.07	.09	.09
8. Blacksmithing and Horseshoeing.....	.24	.24	.24	.24	.22	.21	.20	.18	.19	.19	.21	.21
9. Binder Twine.....	.08	.05	.07	.11	.06	.05	.04	.05	.05	.04	.07	.07
10. Fertilizers.....	.80	.85	.92	1.04	1.50	1.05	.62	.73	.66	.64	.61	.79
11. Fencing.....	.14	.14	.15	.15	.14	.12	.11	.09	.10	.11	.11	.14
12. Formalin and Spraying Chemicals.....	.14	.13	.13	.13	.13	.13	.12	.11	.11	.10	.10	.10
13. Truck Licences.....	.02	.02	.03	.03	.03	.04	.04	.04	.04	.04	.04	.04
14. Miscellaneous Cash Expenses.....	.38	.40	.41	.42	.40	.33	.28	.28	.30	.31	.31	.36
15. Total Cash Operating Expenses.....	8.73	9.28	9.48	9.61	9.30	7.77	6.74	6.81	7.32	7.47	7.28	8.22
Depreciation												
16. Depreciation of Buildings.....	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47
17. Depreciation of Implements and Machinery.....	.93	.93	.93	.93	.93	.93	.93	.93	.93	.93	.93	.93
18. Total Depreciation.....	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
19. Total Operating Expenses including Depreciation	11.13	11.68	11.88	12.01	11.70	10.17	9.14	9.21	9.72	9.87	9.68	10.62

<sup>(a)</sup> Operating expenses incurred, whether paid for in cash or borrowed.

TABLE V-A.

## Quebec—Salaries and Wages

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	10.3	10.3	10.6	10.9	9.5	7.5	5.4	5.0	5.4	5.7	6.0
2. Primary mining.....	8.3	9.6	10.5	11.6	10.3	8.4	5.6	6.5	8.1	10.3	12.8
3. Primary forestry.....	10.6	10.3	16.2	13.6	8.5	5.2	7.9	5.9	6.7	14.7	16.4
4. Manufacturing.....	189.3	203.7	217.9	233.8	216.8	187.4	151.5	141.3	161.2	173.4	190.1
5. Sub-total.....	218.5	233.9	255.1	269.9	245.0	208.5	170.3	158.7	181.4	204.0	225.2
6. Construction done by private contractors.....	57.7	50.6	54.8	71.4	58.8	40.3	20.0	12.4	12.3	16.2	19.3
7. Steam railways.....	60.6	62.8	64.9	66.7	63.4	54.1	42.1	36.4	38.2	40.1	43.5
8. Electric railways.....	6.8	7.1	7.6	7.7	8.7	8.1	7.2	6.2	6.1	5.9	5.9
9. Water transport.....	11.5	12.1	11.6	13.1	12.6	10.8	9.5	8.7	8.5	9.1	9.4
10. Telephone companies.....	7.5	8.0	8.5	9.5	8.9	7.8	6.5	5.6	5.5	5.9	6.1
11. Sub-total—Transport and communication.....	86.4	90.0	92.6	97.1	93.6	80.7	65.4	57.0	58.2	61.0	64.8
12. Merchandising—retail.....	54.6	59.3	64.0	68.5	61.8	55.6	46.9	43.6	44.0	47.5	50.6
13. Merchandising—wholesale.....	37.1	40.3	43.5	46.5	42.0	35.7	29.4	26.6	26.7	28.7	30.7
14. Merchandising—retail services.....	15.0	16.2	17.5	18.8	16.9	15.2	12.9	11.9	12.1	13.0	13.9
15. Sub-total—Merchandising.....	106.6	115.8	125.0	133.8	120.6	106.5	89.2	82.1	82.8	89.2	95.2
16. Federal Government.....	12.7	13.8	14.6	15.2	15.8	15.5	13.3	12.9	13.0	13.8	14.6
17. Provincial Government.....	9.4	11.4	12.0	14.2	16.2	14.8	14.8	12.9	13.8	14.7	15.2
18. Municipal education.....	9.1	9.5	9.8	10.1	10.6	11.1	11.6	11.4	11.1	10.7	11.1
19. Other municipal.....	15.2	16.2	17.3	18.3	17.1	15.3	12.8	11.7	11.8	12.5	13.3
20. Sub-total—Government and Municipal education.....	46.4	50.8	53.7	57.8	59.7	56.6	52.4	48.9	49.7	51.7	54.1
21. Chartered banks.....	8.4	9.0	9.6	10.3	10.8	10.3	9.9	9.1	8.9	9.1	9.2
22. Life insurance.....	8.8	9.7	10.5	11.8	12.8	12.1	11.1	10.0	9.8	9.9	10.0
23. Professional (employees only).....	19.1	20.5	21.8	23.1	21.6	19.3	16.1	14.7	14.9	15.8	16.8
24. Miscellaneous.....	46.1	48.3	52.0	56.2	51.4	43.9	35.1	31.8	34.5	38.4	41.7
25. Workmen's Compensation Benefits.....	.....	.....	2	3.2	3.8	4.0	3.0	2.2	2.6	3.4	3.9
26. Total.....	598.1	628.6	675.4	734.5	678.2	582.2	472.4	427.0	455.2	498.7	540.1
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....	.....	.....	.....	.....	.....	.....	.....	.....	5.3	10.9	9.7

TABLE V-B.

## Quebec—Investment Income Received by Canadian Individuals

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	57.1	62.8	65.8	66.6	74.1	63.7	49.1	46.0	49.0	49.7	55.2
2. Estimated Property Income from Life Insurance (%).....	11.0	12.2	13.8	14.9	16.1	16.2	16.2	16.9	17.1	17.7	17.5
3. Interest on Farm Mortgages received by Individuals.....	4.6	4.8	4.9	5.0	5.2	5.2	5.2	5.2	5.2	5.2	3.9
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	55.0	55.8	55.6	55.4	57.2	55.7	44.1	32.4	29.4	32.1	35.9
(ii) Owned rural non-farm dwellings.....	1.6	1.9	1.9	1.9	2.0	1.9	1.6	1.2	1.1	1.2	1.3
(iii) Sub-total.....	56.6	57.7	57.5	57.3	59.1	57.6	45.7	33.6	30.5	33.3	37.2
5. Grand Total.....	129.2	137.5	142.0	143.8	154.5	142.6	116.1	101.7	101.8	105.8	113.7

(\*) See explanatory notes.

TABLE V-C.

Quebec—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	96.8	96.7	108.6	103.7	83.7	62.8	48.4	48.5	61.3	65.7	73.5	85.4
(ii) Less estimated cash expenses.....	49.3	49.9	50.9	51.6	46.4	40.7	36.4	36.4	40.6	39.9	38.5	42.9
(iii) Net cash income.....	47.5	46.7	57.8	52.1	37.3	22.2	12.0	12.1	20.7	25.8	35.0	42.5
(iv) Income in kind—produce.....	50.9	50.4	51.5	49.0	47.2	35.0	28.8	29.8	34.5	35.2	38.8	39.8
(v) Income in kind—owned houses.....	15.4	15.6	15.7	15.7	16.1	15.9	14.0	12.1	11.6	11.9	12.5	13.0
(vi) Net income, cash and kind.....	113.8	112.7	124.9	116.8	100.6	73.0	54.8	54.0	66.8	72.9	86.3	95.3
(vii) Less depreciation on buildings and equipment.....	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1
(viii) Net income after depreciation.....	96.7	95.6	107.8	99.7	83.5	55.9	37.6	36.9	49.6	55.8	69.2	78.1
2. Fisheries—estimated net income.....	1.9	1.5	1.7	1.9	1.6	1.0	.8	1.1	1.5	1.2	1.3	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	31.8	34.5	37.2	39.9	35.9	32.4	27.3	25.4	25.6	27.6	29.5	.....
4. Wholesale.....	5.2	5.7	6.1	6.6	5.9	5.0	4.2	3.8	3.8	4.1	4.3	.....
5. Services.....	10.5	11.4	12.3	13.2	11.9	10.7	9.0	8.4	8.5	9.1	9.8	.....
6. Sub-total—merchandising.....	47.5	51.6	55.7	59.6	53.8	48.1	40.5	37.5	37.9	40.8	43.6	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	23.2	24.8	26.4	28.0	26.1	23.3	19.5	17.8	18.0	19.1	20.3	.....
8. Construction.....	4.1	3.6	3.9	5.1	4.2	2.9	1.4	.9	.9	1.2	1.2	2.0
9. Net income from keeping lodgers.....	9.4	9.7	10.0	10.2	10.7	10.7	9.6	8.4	8.2	8.6	9.1	.....
10. Miscellaneous.....	2.7	2.9	3.1	3.4	3.1	2.6	2.1	1.9	2.1	2.3	2.8	.....
11. Sub-total—other individual enterprisers.....	39.5	41.0	43.5	46.7	44.1	39.6	32.6	29.0	29.2	31.2	33.5	.....
12. Grand Total.....	185.6	189.8	208.7	207.8	182.9	144.6	111.6	104.6	118.2	129.0	147.5	.....

<sup>(a)</sup> Includes income from fur farms.<sup>(b)</sup> Includes proprietors on salary.<sup>(c)</sup> Subdivided by the census of population into *own account* and *employers*.

TABLE V-D.

Quebec—Net Dominion Transfer Expenditures *re* Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief— Dominion Share.....					.05	1.14	2.95	4.53	10.98	7.75	8.40
2. Old Age Pensions.....											2.35
3. War Pensions.....	3.09	3.22	3.39	3.34	3.80	4.15	3.84	3.71	3.80	3.84	4.06
4. Total.....	3.09	3.22	3.39	3.34	3.85	5.29	6.79	8.24	14.78	11.59	14.81
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	7.82	8.24	8.76	9.13	12.39	18.77	21.39	22.72	29.55	28.06	27.48
6. Estimated Net Dominion Transfer Expenditures <i>re</i> Pensions and Relief.....	-4.73	-5.02	-5.37	-5.79	-8.54	-13.48	-14.60	-14.48	-14.77	-16.47	-12.67

TABLE V-E.

Quebec—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	1.77	1.35	1.35	1.13	1.23	.62	.57	.71	.86	.87	.86	.93
(ii) Oats.....	4.22	2.80	4.27	3.21	1.67	1.74	1.63	1.48	1.29	1.84	2.11	1.80
(iii) Barley.....	1.70	1.75	1.83	2.34	1.67	1.08	.70	.52	.72	.77	1.17	1.18
(viii) Hay and Clover.....	5.78	3.24	2.40	2.09	1.81	1.09	.51	.60	1.08	.83	.69	1.26
(ix) Total Grains, Seeds and Hay.....	13.47	9.14	9.85	8.77	6.38	4.53	3.41	3.31	3.95	4.31	4.83	5.17
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	7.09	5.65	5.58	6.82	4.48	3.79	2.51	3.24	3.20	2.90	4.81	3.94
(ii) Vegetables.....	2.93	3.01	2.97	3.01	2.79	2.45	1.75	1.42	2.48	2.40	2.75	2.95
(iv) Tobacco.....	1.83	1.49	.98	1.25	.79	.34	.33	.27	.83	.64	.84	.98
(v) Total Vegetables and Other Field Crops.....	11.85	10.15	9.53	11.08	8.06	6.58	4.59	4.93	6.51	5.94	8.40	7.87
3. Livestock—												
(i) Cattle and Calves.....	6.73	9.92	16.35	14.80	9.11	6.52	4.83	4.78	5.57	6.23	5.95	8.96
(ii) Sheep and Lambs.....	2.40	2.35	2.73	2.46	1.48	1.33	.85	.98	.89	1.01	1.12	1.27
(iii) Hogs.....	13.01	12.51	10.36	11.18	11.06	8.76	4.92	3.95	7.29	8.95	11.30	15.97
(v) Poultry.....	1.19	1.35	1.69	1.75	1.64	1.21	1.11	.76	.80	.87	.92	1.13
(vi) Total Livestock.....	23.33	26.13	31.13	30.19	23.29	17.82	11.71	10.47	14.55	17.06	19.29	27.33
4. Dairy Products—												
(i) Butterfat.....	14.41	16.82	16.73	17.42	15.34	12.61	9.96	10.51	12.07	13.16	14.15	16.25
(ii) Milk and Cream.....	14.37	14.99	19.47	15.07	12.44	8.85	7.52	7.97	11.07	11.20	11.94	13.61
(iii) Total Dairy Products.....	28.78	31.81	36.20	32.49	27.78	21.46	17.48	18.48	23.14	24.36	26.09	29.86
5. Fruits—												
(i) Apples.....	.48	.45	.50	.68	.53	.61	.70	.86	.68	.82	.44	.68
(iii) Strawberries and Raspberries.....	.28	.25	.34	.46	.48	.33	.62	.78	.83	.86	.98	.96
(iv) Total Fruits.....	.76	.70	.84	1.14	1.01	.94	1.32	1.64	1.51	1.68	1.42	1.64
6. Other Principal Farm Products—												
(i) Eggs.....	3.79	4.19	4.16	3.34	3.36	1.91	1.72	1.64	2.06	2.00	2.39	2.33
(ii) Wool.....	.93	1.08	1.09	.62	.40	.37	.34	.31	.34	.42	.35	.49
(iii) Honey.....	.22	.25	.23	.16	.17	.22	.08	.15	.14	.15	.20	.13
(iv) Maple Products.....	1.89	2.02	2.34	3.10	2.35	1.18	1.12	.82	1.24	1.47	1.61	.85
(v) Total Other Principal Farm Products.....	6.83	7.54	7.82	7.22	6.28	3.68	3.26	2.92	3.78	4.04	4.55	3.80
7. Miscellaneous Farm Products.....	1.70	1.71	1.91	1.82	1.46	1.10	.84	.84	1.07	1.15	1.29	1.51
8. Forest Products Sold Off Farms.....	9.68	9.07	10.26	9.54	8.42	6.08	5.11	5.07	5.86	6.02	6.45	7.05
9. Grand Total Cash Receipts.....	96.40	96.25	107.54	102.25	82.68	62.19	47.72	47.66	60.37	64.56	72.32	84.23

TABLE V-E  
Quebec—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	3.98	4.19	4.40	4.27	3.47	2.98	3.05	3.31	3.59	3.64	3.88	4.17
2. Butter.....	2.48	2.75	3.03	3.05	2.99	2.33	1.42	1.78	1.90	1.96	2.12	2.28
3. Cheese.....	.01	.01	.02	.03	.03	.03	.02	.02	.02	.03	.03	.04
4. Eggs.....	6.90	8.05	8.53	7.29	7.80	4.45	4.02	3.82	4.80	4.66	5.58	5.44
5. Meat.....	10.78	10.11	10.47	11.66	10.18	6.94	5.33	5.37	6.96	7.57	7.19	8.12
6. Poultry.....	1.74	1.71	1.79	1.82	1.59	1.27	1.10	1.11	1.19	1.29	1.07	1.41
7. Potatoes.....	6.27	4.54	4.22	3.81	4.24	2.37	1.83	2.66	2.58	2.07	3.98	3.25
8. Vegetables.....	3.42	3.51	3.46	3.51	3.25	2.86	2.04	1.66	2.88	2.80	3.20	3.44
9. Greenhouse Products.....	.10	.11	.11	.12	.11	.10	.09	.08	.10	.11	.13	.15
10. Fruit.....	.89	.91	.90	.80	.92	.57	.50	.51	.68	.75	.78	.73
11. Honey.....	.22	.25	.23	.16	.17	.22	.08	.15	.13	.15	.20	.13
12. Maple Products.....	1.02	1.09	1.26	1.67	1.26	.64	.60	.44	.67	.79	.87	.46
13. Tobacco.....	.84	.72	.57	.66	.57	.42	.37	.36	.35	.36	.41	.46
14. Flour.....	.18	.13	.12	.12	.07	.06	.06	.08	.09	.08	.08	.07
15. Forest Products.....	11.95	12.26	12.29	9.87	10.46	9.63	8.17	8.36	8.49	8.83	9.14	9.51
16. Miscellaneous.....	.10	.10	.11	.11	.10	.09	.08	.08	.09	.09	.09	.10
17. Total.....	50.88	50.44	51.51	48.95	47.21	34.96	28.76	29.79	34.52	35.18	38.75	39.76

(a) Estimated amounts of products consumed valued at farm prices.

TABLE V-E  
Quebec—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses— <sup>(a)</sup>												
1. Taxes.....	6.65	6.58	6.74	6.89	7.01	6.72	5.98	5.69	6.01	5.99	6.05	6.10
2. Labour.....	10.27	10.31	10.57	10.93	9.46	7.48	5.38	5.02	5.45	5.65	5.95	7.15
3. Interest on Mortgages and Other Debts.....	8.10	8.25	8.40	8.55	8.71	8.87	9.04	9.20	9.36	9.35	7.34	7.33
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	14.63	15.57	15.70	15.05	11.39	8.19	8.20	8.95	11.50	10.54	10.18	12.80
5. Tractor fuel, Gasoline, Oil and Grease.....	.95	.94	.98	1.04	1.09	1.02	1.02	.99	1.05	1.02	.96	1.01
6. Repairs to Buildings.....	3.15	3.02	3.04	3.12	2.86	2.58	2.42	2.45	2.61	2.55	2.68	2.84
7. Implement Repair Parts.....	.34	.38	.37	.39	.37	.34	.26	.25	.29	.34	.37	.37
8. Blacksmithing and Horseshoeing.....	1.22	1.22	1.22	1.22	1.10	1.04	.98	.92	.98	.98	1.04	1.04
9. Binder Twine.....	.80	.45	.47	.91	.44	.36	.33	.41	.38	.34	.62	.55
10. Fertilizers.....	.43	.46	.50	.56	1.30	1.27	.75	.59	.81	.91	1.03	1.16
11. Fencing.....	.60	.58	.64	.63	.60	.50	.44	.37	.42	.45	.47	.58
12. Formalin and Spraying Chemicals.....	.13	.11	.11	.11	.11	.11	.09	.09	.09	.08	.08	.08
13. Truck Licences.....	.06	.09	.11	.14	.16	.19	.19	.19	.20	.21	.21	.22
14. Miscellaneous Cash Expenses.....	1.96	1.99	2.02	2.05	1.79	1.99	1.30	1.30	1.49	1.45	1.48	1.69
15. Total Cash Operating Expenses.....	49.29	49.94	50.87	51.59	46.38	40.65	36.37	36.40	40.63	39.86	38.46	42.91
Depreciation—												
16. Depreciation of Buildings.....	10.32	10.32	10.32	10.32	10.32	10.32	10.32	10.32	10.32	10.32	10.32	10.32
17. Depreciation of Implements and Machinery.....	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81
18. Total Depreciation.....	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13
19. Total Operating Expenses including Depreciation	66.42	67.07	68.00	68.72	63.51	57.78	53.50	53.53	57.76	56.99	55.59	60.04

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE VI-A  
Ontario—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	33.1	34.0	33.4	33.2	29.7	24.8	19.1	18.4	19.2	20.8	21.6
2. Primary mining.....	19.4	20.6	23.1	24.6	24.2	22.6	19.8	20.5	25.7	30.2	37.4
3. Primary forestry.....	13.5	14.2	15.3	15.1	12.3	5.5	4.8	3.6	7.4	9.0	11.7
4. Manufacturing.....	335.2	355.1	391.4	421.8	370.8	313.7	256.2	234.4	270.8	303.8	329.3
5. Sub-total.....	401.2	423.9	463.1	494.7	437.0	366.6	299.9	276.9	323.1	363.9	400.0
6. Construction done by private contractors.....	49.8	60.4	72.6	81.6	66.8	64.1	36.0	21.2	21.7	26.0	30.2
7. Steam railways.....	81.5	84.3	87.7	91.2	83.8	71.3	54.8	47.2	49.5	52.5	55.6
8. Electric railways.....	10.7	11.2	11.5	11.6	11.1	9.9	8.2	7.2	7.2	7.2	7.4
9. Water transport.....	8.8	9.2	8.9	10.0	9.7	8.3	7.2	6.7	6.5	7.0	7.2
10. Telephone companies.....	10.4	10.8	12.1	14.1	13.9	12.3	10.4	9.2	9.3	9.6	10.2
11. Sub-total—Transport and communication.....	111.4	115.5	120.2	126.9	118.5	101.7	80.7	70.4	72.5	76.3	80.4
12. Merchandising—retail.....	96.6	104.6	114.8	121.0	106.5	95.9	81.0	76.6	82.8	89.4	95.5
13. Merchandising—wholesale.....	46.3	50.2	55.1	58.0	51.1	43.9	36.8	37.9	38.7	41.1	43.5
14. Merchandising—retail services.....	23.0	24.9	27.3	28.8	25.4	22.8	19.3	18.2	19.7	21.3	22.7
15. Sub-total—Merchandising.....	166.0	179.7	197.3	207.9	183.0	162.7	137.0	132.7	141.2	151.7	161.7
16. Federal Government.....	35.4	38.3	40.8	42.3	43.9	43.1	37.0	35.9	36.1	38.5	40.5
17. Provincial Government.....	12.6	13.5	14.3	15.1	18.6	19.0	17.6	15.2	23.0	24.7	22.1
18. Municipal education.....	25.2	26.0	27.0	28.2	29.4	30.5	30.1	27.4	27.2	27.7	27.8
19. Other municipal.....	22.3	23.8	25.7	27.0	24.8	22.4	19.0	17.8	18.6	19.8	20.9
20. Sub-total—Government and municipal education.....	95.4	101.6	107.8	112.5	116.7	114.9	103.7	96.3	105.8	110.7	111.2
21. Chartered banks.....	13.8	14.9	16.0	17.1	17.7	16.5	15.5	14.6	14.1	14.4	14.4
22. Life insurance.....	13.9	14.9	16.1	18.3	18.8	18.5	17.3	16.2	16.5	16.9	17.3
23. Professional (employees only).....	37.6	40.1	43.3	45.5	41.8	37.8	32.0	30.0	31.3	33.3	35.2
24. Miscellaneous.....	52.3	56.3	60.7	64.9	58.3	50.2	40.3	37.4	43.5	46.7	50.6
25. Workmen's Compensation Benefits.....	5.8	6.1	7.1	8.0	7.4	6.0	5.1	3.7	4.5	5.3	5.6
26. Total.....	947.2	1,013.4	1,104.1	1,177.5	1,065.9	939.1	767.4	699.5	774.2	845.1	906.6
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....	.....	.....	.....	.....	.....	.....	.....	.....	34.7	18.0	11.7

TABLE VI-B.  
Ontario—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	110.1	120.8	126.8	129.4	143.9	125.5	100.0	94.7	101.5	103.9	113.8
2. Estimated Property Income from Life Insurance (a).....	15.3	17.7	20.1	22.5	24.5	24.3	22.9	24.3	25.7	27.0	27.1
3. Interest on Farm Mortgages received by Individuals.....	9.4	9.7	9.9	10.2	10.4	10.4	10.4	10.4	10.4	10.4	8.0
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	83.5	82.7	83.6	84.1	85.2	82.2	59.5	36.9	34.8	41.3	49.0
(ii) Owned rural non-farm dwellings.....	5.7	5.7	5.8	5.9	6.0	5.8	4.4	2.9	2.8	3.2	3.7
(iii) Sub-total.....	89.2	88.4	89.4	90.0	91.2	88.0	63.9	39.8	37.6	44.5	52.7
5. Grand Total.....	224.0	236.6	246.2	252.0	270.1	248.3	197.3	169.3	175.3	185.7	201.7

(a) See explanatory notes.

TABLE VI-C.  
Ontario—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	253.9	252.1	269.0	264.9	216.8	163.4	123.2	129.4	145.3	155.0	186.3	214.3
(ii) Less estimated cash expenses.....	104.7	106.3	108.0	109.5	101.5	89.9	80.2	78.5	82.8	83.3	83.2	90.9
(iii) Net cash income.....	149.2	145.8	161.0	155.3	115.3	73.5	43.0	50.9	62.6	71.7	103.1	123.5
(iv) Income in kind—produce.....	59.3	58.5	61.4	60.3	56.2	45.6	32.4	34.4	39.6	39.6	44.5	44.9
(v) Income in kind—owned houses.....	18.8	18.8	19.0	19.1	19.3	19.0	16.1	13.1	12.8	13.6	14.5	15.5
(vi) Net income, cash and kind.....	227.4	223.1	241.4	234.8	190.8	138.1	91.5	98.5	115.0	124.9	162.1	183.8
(vii) Less depreciation on buildings and equipment.....	30.1	30.1	30.1	30.1	30.1	30.1	30.1	30.1	30.1	30.1	30.1	30.1
(viii) Net income after depreciation.....	197.3	193.0	211.3	204.7	160.7	108.0	61.4	68.3	84.9	94.8	132.0	153.7
2. Fisheries—estimated net income.....	1.8	2.0	2.7	2.3	1.9	1.3	.9	.9	1.1	1.6	2.0	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	47.3	51.2	56.2	59.2	52.1	46.9	39.6	37.5	40.5	43.7	46.7	.....
4. Wholesale.....	6.0	6.5	7.1	7.5	6.6	5.7	4.7	4.9	5.0	5.3	5.6	.....
5. Services.....	16.9	18.3	20.0	21.1	18.6	16.7	14.1	13.4	14.4	15.6	16.7	.....
6. Sub-total—merchandising.....	70.1	75.9	83.3	87.8	77.3	69.3	58.5	55.7	59.9	64.6	69.0	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	34.9	37.3	40.2	42.3	38.9	35.2	29.7	27.9	29.1	31.0	32.8	.....
8. Construction.....	7.9	10.9	10.5	12.0	9.8	7.0	2.8	2.4	3.5	4.0	4.0	5.5
9. Net income from keeping lodgers.....	18.2	18.4	19.0	19.4	20.0	19.9	17.1	14.3	14.2	15.3	16.4	.....
10. Miscellaneous.....	5.4	5.8	6.2	6.7	6.0	5.2	4.1	3.8	4.5	4.8	5.9	.....
11. Sub-total—other individual enterprisers.....	66.4	72.5	76.0	80.5	74.7	67.2	53.7	48.4	51.4	55.0	59.1	.....
12. Grand Total.....	335.5	343.4	373.3	375.2	314.6	245.8	174.5	173.4	197.2	216.1	262.0	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE VI-D.  
Ontario—Net Dominion Transfer Expenditures re Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	
(Fiscal years nearest the calendar years)												
1. Direct and Agricultural Relief—												
— Dominion Share.....						20	1.83	5.86	11.30	12.58	9.06	9.91
2. Old Age Pensions.....					36	3.52	6.04	6.83	7.09	7.67	8.68	9.15
3. War Pensions.....	13.92	14.58	15.43	15.20	17.41	18.65	17.43	16.89	17.22	17.37	17.51	
4. Total.....	13.92	14.58	15.43	15.56	21.13	26.52	30.12	35.28	37.47	35.11	36.57	
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	12.88	13.74	14.69	15.20	20.12	30.90	34.88	37.49	50.14	47.80	46.87	
6. Estimated Net Dominion Transfer Expenditures re Pensions and Relief.....	1.04	.84	.74	.36	1.01	-4.38	-4.76	-2.21	-12.67	-12.69	-10.30	

TABLE VI-E

**Ontario—(1) Receipts from the Sale of Farm Products**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
<b>1. Grains, Seeds and Hay—</b>												
(i) Wheat.....	26.47	21.84	20.09	19.30	17.60	9.89	8.50	9.62	9.41	6.99	10.83	16.20
(ii) Oats.....	6.45	4.08	7.55	5.36	2.28	2.10	1.94	1.79	1.98	2.33	2.96	2.73
(iii) Barley.....	4.68	6.59	8.40	9.75	6.15	4.03	2.94	1.78	2.51	3.04	4.15	4.67
(iv) Rye.....	.18	.17	.15	.12	.06	.06	.05	.06	.07	.06	.10	.14
(v) Flax.....	.05	.04	.05	.04	.03	.03	.02	.02	.03	.03	.02	.02
(vi) Corn.....	.50	.32	.42	.40	.32	.20	.20	.26	.40	.31	.37	.30
(vii) Clover Seed.....	2.30	1.45	1.13	.76	.86	.55	.29	.54	.28	.35	.66	.51
(viii) Hay and Clover.....	2.25	1.52	1.30	1.41	1.40	.84	.49	.35	.64	.57	.33	.47
(ix) Total Grains, Seeds and Hay.....	42.88	36.01	39.09	37.14	28.70	17.70	14.43	14.42	15.32	13.68	19.42	25.04
<b>2. Vegetables and Other Field Crops—</b>												
(i) Potatoes.....	7.39	5.64	4.61	4.57	3.95	3.20	2.00	2.52	3.93	2.28	4.96	3.17
(ii) Vegetables.....	5.58	6.32	7.06	7.81	7.43	6.69	5.58	4.83	5.58	6.69	7.06	7.81
(iii) Sugar Beets.....	2.07	1.72	1.79	1.69	2.41	2.44	2.19	2.01	1.55	1.97	2.06	1.18
(iv) Tobacco.....	5.54	7.42	5.82	4.84	6.35	6.75	5.84	6.21	6.34	10.12	8.55	16.00
(v) Total Vegetables and Other Field Crops.....	20.58	21.10	19.28	18.91	20.14	19.08	15.61	15.57	17.40	21.06	22.63	28.16
<b>3. Livestock—</b>												
(i) Cattle and Calves.....	40.01	45.08	52.75	53.84	37.84	28.00	22.56	21.43	22.71	25.46	29.24	35.65
(ii) Sheep and Lambs.....	4.09	4.49	4.70	5.01	3.32	2.85	1.91	1.98	2.01	2.04	2.05	2.21
(iii) Hogs.....	52.78	45.99	42.39	42.78	34.27	20.20	15.02	18.20	24.15	25.34	35.33	40.86
(iv) Poultry.....	6.78	7.45	7.89	8.78	7.93	5.52	4.81	5.06	5.16	6.19	6.26	6.53
(vi) Total Livestock.....	103.66	103.01	107.73	110.41	83.36	56.57	44.30	46.67	54.03	59.03	72.88	85.25
<b>4. Dairy Products—</b>												
(i) Butterfat.....	19.00	20.48	20.00	19.27	16.68	14.66	11.23	12.28	13.95	14.71	16.62	17.50
(ii) Milk and Cream.....	31.42	31.00	35.35	33.72	27.21	20.49	16.24	17.02	18.22	20.43	26.10	28.59
(iii) Total Dairy Products.....	50.42	51.48	55.35	52.99	43.89	35.15	27.47	29.30	32.17	35.14	42.72	46.09
<b>5. Fruits—</b>												
(i) Apples.....	1.92	1.95	1.90	2.65	2.10	2.08	2.10	2.61	2.16	2.65	2.39	2.39
(ii) Pears, Plums, Prunes and Peaches.....	.90	1.59	1.56	2.26	1.54	1.34	.88	1.26	1.09	1.17	1.25	1.01
(iii) Cherries, Grapes and Other Small Fruits.....	1.64	2.66	4.03	3.63	2.93	2.55	1.76	2.12	2.42	2.27	1.47	2.33
(iv) Total Fruits.....	4.46	6.20	7.49	8.54	6.57	5.97	4.74	5.99	5.67	6.09	5.11	5.73
<b>6. Other Principal Farm Products—</b>												
(i) Eggs.....	20.34	22.27	26.74	24.21	22.96	19.87	10.41	10.79	13.51	12.08	14.48	14.23
(ii) Wool.....	.61	.85	1.18	.69	.45	.34	.20	.33	.34	.33	.49	.71
(iii) Honey.....	.16	.29	.41	.40	.29	.27	.20	.35	.40	.34	.30	.22
(iv) Maple Products.....	.98	.89	.94	.63	.79	.78	.44	.36	.52	.58	.58	.44
(v) Total Other Principal Farm Products.....	22.09	24.30	29.27	25.93	24.49	21.26	11.25	11.83	14.77	13.33	15.85	15.60
<b>7. Miscellaneous Farm Products.....</b>	4.88	4.84	5.16	5.08	4.14	3.11	2.36	2.48	2.79	2.97	3.57	4.12
<b>8. Forest Products Sold Off Farms.....</b>	4.57	4.88	5.07	5.36	5.05	4.04	2.48	2.47	2.54	2.77	3.10	3.32
<b>9. Grand Total Cash Receipts.....</b>	253.54	251.82	268.44	264.36	216.34	162.88	122.64	128.73	144.69	154.07	185.28	213.31

TABLE VI-E

**Ontario—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	6.20	6.46	6.72	6.72	5.94	4.83	4.53	4.69	4.91	5.07	5.30	5.62
2. Butter.....	5.42	5.65	6.86	5.72	5.33	5.45	3.55	3.66	3.84	3.91	4.21	5.01
3. Cheese.....	.02	.02	.02	.02	.02	.02	.01	.01	.01	.01	.01	.01
4. Eggs.....	9.01	9.50	10.92	9.46	8.62	7.35	3.85	3.99	5.00	4.47	5.35	5.26
5. Meat.....	10.93	10.34	11.43	12.39	11.38	7.63	5.85	5.86	7.51	8.45	7.97	9.13
6. Poultry.....	2.00	2.04	2.08	2.04	1.79	1.24	1.11	1.17	1.20	1.43	1.45	1.54
7. Potatoes.....	6.52	4.48	3.36	3.39	4.37	2.18	1.49	2.49	2.71	1.78	4.16	2.73
8. Vegetables.....	2.93	3.32	3.71	4.10	3.90	3.51	2.93	2.54	2.93	3.51	3.71	4.10
9. Greenhouse Products.....	.32	.35	.39	.43	.41	.37	.32	.28	.32	.37	.40	.44
10. Fruit.....	3.47	3.85	3.50	3.78	3.00	2.21	1.43	1.94	2.93	2.50	3.04	2.42
11. Honey.....	.16	.29	.41	.40	.28	.27	.20	.35	.40	.35	.29	.21
12. Maple Products.....	.98	.89	.94	.63	.79	.78	.44	.36	.52	.58	.58	.44
13. Tobacco.....	.41	.35	.28	.32	.28	.21	.18	.18	.17	.17	.20	.23
14. Flour.....	2.42	2.42	2.02	1.94	1.00	.70	.69	1.01	1.12	.84	1.49	1.21
15. Forest Products.....	8.44	8.46	8.67	8.86	8.98	8.73	5.74	5.84	5.92	6.12	6.22	6.41
16. Miscellaneous.....	.10	.10	.11	.10	.09	.08	.07	.07	.08	.08	.09	.10
17. Total.....	59.33	58.52	61.42	60.30	56.18	45.56	32.39	34.44	39.57	39.64	44.47	44.86

(a) Estimated amounts of products consumed valued at farm prices.

TABLE VI-E.

**Ontario—(3) Estimated Farm Operating Expenses**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
<b>Cash Operating Expenses (a)</b>												
1. Taxes.....	17.05	17.19	18.27	19.03	19.99	19.39	18.13	16.57	15.47	15.97	16.63	16.60
2. Labour.....	33.13	34.04	33.38	33.18	29.68	24.78	19.11	18.37	19.20	20.85	21.59	24.25
3. Interest on Mortgages and Other Debts.....	15.99	16.36	16.74	17.48	17.64	17.80	17.96	18.12	18.09	14.61	14.58	
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	18.39	19.56	19.72	18.90	14.39	10.82	10.17	10.90	14.27	12.19	13.02	15.79
5. Tractor Fuel, Gasoline, Oil and Grease.....	2.08	2.01	2.11	2.44	2.70	2.50	2.50	2.33	2.30	2.32	2.35	2.68
6. Repairs to Buildings.....	5.94	5.70	5.75	5.89	5.41	4.87	4.58	4.63	4.92	4.82	5.07	5.36
7. Implement Repair Parts.....	1.13	1.20	1.22	1.21	1.16	1.00	.80	.84	.99	1.33	1.23	1.40
8. Blacksmithing and Horseshoeing.....	1.94	1.94	1.94	1.94	1.75	1.65	1.56	1.46	1.56	1.56	1.65	
9. Binder Twine.....	2.27	1.44	1.64	2.27	1.31	.98	.88	.92	.95	.98	1.45	1.72
10. Fertilizers.....	1.94	2.06	2.23	2.52	3.00	2.12	1.02	1.08	1.34	1.49	1.70	2.52
11. Fencing.....	.79	.77	.84	.83	.79	.65	.59	.49	.55	.59	.63	.76
12. Formalin and Spraying Chemicals.....	.53	.46	.47	.46	.45	.43	.37	.35	.36	.32	.32	.31
13. Truck Licences.....	.08	.11	.14	.16	.19	.29	.29	.29	.30	.30	.31	.32
14. Miscellaneous Cash Expenses.....	3.41	3.46	3.51	3.55	3.23	2.78	2.40	2.33	2.45	2.51	2.64	2.93
15. Total Cash Operating Expenses.....	104.68	106.30	107.96	109.50	101.52	89.91	80.21	78.52	82.77	83.31	83.19	90.88
<b>Depreciation—</b>												
16. Depreciation of Buildings.....	19.48	19.48	19.48	19.48	19.48	19.48	19.48	19.48	19.48	19.48	19.48	19.48
17. Depreciation of Implements and Machinery.....	10.64	10.64	10.64	10.64	10.64	10.64	10.64	10.64	10.64	10.64	10.64	10.64
18. Total Depreciation.....	30.12	30.12	30.12	30.12	30.12	30.12	30.12	30.12	30.12	30.12	30.12	30.12
19. Total Operating Expenses including Depreciation	134.80	136.42	138.08	139.62	131.64	120.03	110.33	108.64	112.89	113.43	113.31	121.00

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE VII-A.

Manitoba—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	13.0	10.9	12.8	10.2	9.6	6.1	5.6	4.7	5.0	5.7	5.1
2. Primary mining.....	.5	.8	1.4	1.8	3.9	1.7	1.5	1.5	2.5	3.0	3.4
3. Primary forestry.....	.6	.5	.8	.6	.6	.4	.3	.3	.4	.4	.5
4. Manufacturing.....	27.0	28.9	32.6	34.2	33.9	30.7	24.2	20.7	22.0	24.7	27.0
5. Sub-total.....	41.1	41.2	47.5	46.8	48.0	38.9	31.5	27.2	29.9	33.8	35.9
6. Construction done by private contractors.....	7.5	6.6	8.2	10.0	6.7	6.1	3.3	1.8	2.3	3.5	3.7
7. Steam railways.....	31.0	32.5	33.9	35.4	31.9	27.3	21.6	19.1	19.0	20.5	21.4
8. Electric railways.....	2.0	2.2	2.0	1.9	1.9	1.7	1.5	1.3	1.2	1.3	1.3
9. Water transport.....	.5	.5	.5	.5	.5	.4	.4	.4	.3	.4	.4
10. Telephone companies.....	1.5	1.4	1.5	1.6	1.7	1.6	1.5	1.3	1.3	1.3	1.4
11. Sub-total—Transport and communication.....	35.0	36.5	37.9	39.5	36.0	31.0	24.9	22.0	21.8	23.4	24.5
12. Merchandising—retail.....	20.3	21.9	23.8	23.6	19.6	16.7	14.3	13.5	13.8	15.0	15.8
13. Merchandising—wholesale.....	16.1	17.3	18.8	18.6	15.5	13.2	11.3	10.5	11.5	12.4	13.2
14. Merchandising—retail services.....	4.6	5.0	5.4	5.4	4.5	3.8	3.3	3.1	3.1	3.4	3.6
15. Sub-total—Merchandising.....	41.0	44.1	48.0	47.5	39.5	33.6	28.9	27.1	28.3	30.8	32.6
16. Federal Government.....	4.6	5.0	5.3	5.5	5.7	5.6	4.8	4.7	4.7	5.0	5.3
17. Provincial Government.....	2.5	2.7	3.1	3.6	3.8	3.5	3.2	2.8	2.8	3.0	3.1
18. Municipal education.....	4.9	5.0	5.1	5.2	5.3	5.4	5.1	4.5	3.7	4.0	4.0
19. Other municipal.....	3.7	3.9	4.2	4.2	3.7	3.3	2.8	2.5	2.5	2.7	2.8
20. Sub-total—Government and municipal education.....	15.7	16.7	17.7	18.5	18.6	17.8	15.8	14.5	13.8	14.7	15.2
21. Chartered banks.....	2.7	2.8	2.8	2.9	2.9	2.7	2.5	2.3	2.2	2.2	2.2
22. Life insurance.....	2.8	3.0	3.2	3.5	3.3	3.1	2.7	2.5	2.4	2.4	2.4
23. Professional (employees only).....	7.4	7.9	8.4	8.5	7.5	6.5	5.5	5.1	5.1	5.5	5.8
24. Miscellaneous.....	10.8	11.9	12.5	13.3	12.0	10.2	8.2	7.4	7.8	8.6	9.3
25. Workmen's Compensation Benefits.....	.9	.9	1.1	1.3	1.2	.8	.8	.6	.7	.8	.9
26. Total.....	165.0	171.5	187.2	191.7	175.7	150.6	124.1	110.4	114.3	125.7	132.4
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									2.2	1.9	2.1

TABLE VII-B.

Manitoba—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	13.1	14.5	15.1	15.2	16.9	14.3	10.5	9.7	10.3	10.3	11.6
2. Estimated Property Income from Life Insurance (a).....	2.7	3.2	3.8	4.1	4.0	4.0	4.1	4.1	4.3	4.1	4.1
3. Interest on Farm Mortgages received by Individuals.....	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.4
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	13.1	13.0	12.8	12.7	12.5	11.4	7.2	3.5	2.9	3.4	4.0
(ii) Owned rural non-farm dwellings.....	1.6	1.6	1.6	1.6	1.6	1.5	1.0	.6	.6	.6	.7
(iii) Sub-total.....	14.7	14.6	14.4	14.3	14.1	12.9	8.2	4.2	3.5	4.0	4.6
5. Grand Total.....	32.1	33.9	35.0	35.3	36.8	32.9	24.5	19.7	19.8	20.2	21.8

(\* See explanatory notes.

TABLE VII-C.

**Manitoba—Individual Enterprisers' Income**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	89.4	78.6	82.1	72.5	47.6	30.7	28.4	32.2	44.1	36.1	45.9	77.7
(ii) Less estimated cash expenses.....	36.5	33.0	37.2	34.1	32.2	25.1	24.3	22.1	23.1	24.6	22.1	26.8
(iii) Net cash income.....	52.9	45.6	44.9	38.4	15.4	5.5	4.1	10.1	21.0	11.5	23.9	50.9
(iv) Income in kind—produce.....	11.6	11.9	12.2	13.6	11.1	7.7	7.2	7.2	7.9	8.5	8.8	10.0
(v) Income in kind—owned houses.....	4.3	4.3	4.3	4.3	4.3	4.1	3.3	2.7	2.5	2.6	2.7	2.8
(vii) Net income, cash and kind.....	68.8	61.8	61.4	56.2	30.8	17.4	14.6	19.9	31.4	22.6	35.3	63.7
(viii) Net income after depreciation.....	58.6	51.7	51.5	46.4	21.1	7.8	5.6	11.5	23.5	15.2	28.5	56.9
2. Fisheries—estimated net income.....	1.2	.9	1.1	1.5	.9	.4	.3	.2	.5	.4	.8	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	7.7	8.2	9.0	8.9	7.4	6.3	5.4	5.1	5.2	5.6	5.9	.....
4. Wholesale.....	1.4	1.5	1.6	1.6	1.4	1.2	1.0	.9	1.0	1.1	1.2	.....
5. Services.....	2.9	3.2	3.4	3.4	2.8	2.4	2.1	2.0	2.0	2.2	2.3	.....
6. Sub-total—merchandising.....	12.0	12.9	14.1	13.9	11.6	9.8	8.5	8.0	8.2	8.9	9.4	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	5.7	6.1	6.5	6.5	5.8	5.7	4.3	3.9	3.9	4.2	4.5	.....
8. Construction.....	1.1	1.8	1.4	2.3	1.3	.8	.3	.1	.2	.5	.4	.5
9. Net income from keeping lodgers.....	3.5	3.6	3.7	3.7	3.8	3.7	3.0	2.4	2.3	2.4	2.4	.....
10. Miscellaneous.....	1.0	1.1	1.1	1.2	1.1	.9	.7	.7	.7	.8	.9	.....
11. Sub-total—other individual enterprisers.....	11.4	12.5	12.7	13.7	12.0	11.2	8.3	7.1	7.2	7.9	8.3	.....
12. Grand Total.....	83.2	78.1	79.3	75.6	45.5	29.2	22.7	26.8	39.3	32.4	46.9	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE VII-D.

**Manitoba—Net Dominion Transfer Expenditures re Pensions and Relief**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief—											
Dominion Share and Dominion Loans to the Province for these Purposes.....						.29	1.67	2.62	3.61	6.12	4.80
2. Old Age Pensions.....			.24	.43	.65	1.13	1.36	1.52	1.66	1.80	1.92
3. War Pensions.....	3.46	3.63	3.86	3.83	4.40	4.82	4.41	4.28	4.34	4.37	4.55
4. Total.....	3.46	3.63	4.10	4.26	5.34	7.62	8.39	9.41	12.12	10.97	11.93
5. Less Estimated Contribution to Dominion Revenues Required to Meet These Expenditures.....	2.41	2.46	2.59	2.55	3.15	4.60	5.24	5.64	7.54	6.84	6.84
6. Estimated Net Dominion Transfer Expenditures re Pensions and Relief.....	1.05	1.17	1.51	1.71	2.19	3.02	3.15	3.77	4.58	4.13	5.09

TABLE VII-E.

Manitoba—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	41.63	31.81	34.43	29.26	19.29	9.27	13.25	15.62	20.91	11.89	16.80	37.28
(ii) Oats.....	4.75	2.81	3.15	2.03	1.34	.99	.61	.85	1.08	1.12	1.20	2.70
(iii) Barley.....	12.63	11.64	13.60	10.04	2.68	1.33	1.25	1.52	3.41	2.20	5.43	8.01
(iv) Rye.....	2.34	1.59	1.16	.82	.31	.15	.10	.07	.24	.25	.27	1.03
(v) Flax.....	2.18	1.57	.81	.51	.75	.27	.09	.06	.06	.12	.27	.37
(viii) Hay and Clover.....	.47	.43	.36	.55	.71	.43	.39	.20	.75	.65	.18	1.37
(ix) Total Grains, Seeds and Hay.....	64.00	49.85	53.51	43.21	25.08	12.44	15.69	18.32	26.45	16.23	24.15	50.76
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	.63	.65	.40	.58	.30	.29	.25	.30	.39	.21	.48	.25
(v) Total Vegetables and Other Field Crops.....	.63	.65	.40	.58	.30	.29	.25	.30	.39	.21	.48	.25
3. Livestock—												
(i) Cattle and Calves.....	6.06	8.62	9.66	8.73	4.92	5.02	3.01	2.93	4.23	6.15	5.64	9.03
(ii) Sheep and Lambs.....	.24	.28	.34	.40	.33	.33	.20	.25	.29	.32	.34	.40
(iii) Hogs.....	5.46	5.61	4.48	4.45	4.34	3.11	1.94	2.09	3.20	3.07	4.02	3.99
(iv) Horses.....	.36	.21	.11	.15	.12	.07	.04	.02	.06	.07	.17	.20
(vi) Total Livestock.....	12.12	14.72	14.59	13.73	9.71	8.53	5.19	5.29	7.78	9.61	10.17	13.62
4. Dairy Products—												
(i) Butterfat.....	4.18	4.18	4.12	4.67	3.57	3.36	2.35	2.60	2.98	3.12	3.66	4.43
(ii) Milk and Cream.....	3.65	3.95	4.08	4.67	3.99	3.30	2.55	2.75	2.83	2.91	3.10	3.42
(iii) Total Dairy Products.....	7.83	8.13	8.20	9.34	7.56	6.66	4.90	5.35	5.81	6.03	6.76	7.85
6. Other Principal Farm Products—												
(i) Eggs.....	2.06	2.58	2.60	3.07	2.85	1.34	1.13	1.13	1.27	1.54	1.64	1.67
(ii) Wool.....	.08	.08	.12	.11	.07	.06	.02	.04	.09	.05	.10	.10
(v) Total Other Principal Farm Products.....	2.14	2.66	2.72	3.18	2.92	1.40	1.15	1.17	1.36	1.59	1.74	1.77
7. Miscellaneous Farm Products.....	2.60	2.28	2.38	2.10	1.83	1.17	1.08	1.52	2.09	2.02	2.17	2.97
9. Grand Total Cash Receipts.....	89.32	78.29	81.80	72.14	47.40	30.49	28.26	31.95	43.88	35.69	45.47	77.22

TABLE VII-E

Manitoba—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	1.40	1.50	1.60	1.70	1.49	1.39	1.17	1.20	1.20	1.21	1.30	1.40
2. Butter.....	2.05	2.13	2.21	2.25	1.72	1.22	1.07	1.24	1.30	1.59	1.54	1.80
3. Cheese.....	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
4. Eggs.....	1.61	1.76	1.90	2.05	1.63	.85	.72	.60	.70	.75	.78	.96
5. Meat.....	2.00	2.00	2.28	2.36	2.26	1.48	1.08	1.02	1.20	1.20	1.20	1.64
6. Poultry.....	.45	.45	.51	.53	.50	.37	.30	.30	.36	.42	.42	.50
7. Potatoes.....	.85	.81	.66	1.39	.61	.43	.73	.69	.70	.63	.77	.64
8. Vegetables.....	1.60	1.60	1.44	1.60	1.36	.80	1.09	1.12	1.32	1.52	1.52	1.52
10. Fruit.....	.20	.20	.19	.20	.18	.12	.14	.15	.17	.20	.20	.20
11. Honey.....	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
14. Flour.....	.11	.10	.12	.16	.19	.19	.16	.20	.26	.21	.26	.38
15. Forest Products.....	1.32	1.30	1.28	1.27	1.10	.82	.70	.59	.61	.73	.75	.90
16. Miscellaneous.....	.01	.01	.01	.01	.01	.01	.01	.01	.02	.02	.02	.02
17. Total.....	11.64	11.90	12.24	13.56	11.09	7.72	7.21	7.16	7.87	8.52	8.80	10.00

<sup>(a)</sup> Estimated amounts of products consumed valued at farm prices.

TABLE VII-E  
Manitoba—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses (a)												
1. Taxes.....	5.82	5.69	5.89	6.59	6.26	5.17	4.63	4.09	4.05	4.10	4.39	4.40
2. Labour.....	13.01	10.90	12.76	10.25	9.56	6.05	5.60	4.66	5.02	5.74	5.07	6.58
3. Interest on Mortgages and Other Debts.....	6.15	6.37	6.67	6.97	7.19	7.19	7.19	7.16	7.13	7.09	5.57	5.55
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	2.88	3.27	3.74	2.55	1.75	1.99	1.71	1.35	1.71	2.12	1.48	2.41
5. Tractor Fuel, Gasoline, Oil and Grease.....	1.74	1.68	1.84	1.92	2.22	1.27	1.41	1.21	1.40	1.52	1.44	2.19
6. Repairs to Buildings.....	1.08	1.03	1.04	1.07	.98	.88	.83	.84	.89	.88	.92	.97
7. Implement and Repair Parts.....	1.09	1.16	1.16	1.00	.94	.49	.64	.66	.75	.94	.83	1.18
8. Blacksmithing and Horseshoeing.....	.79	.63	.81	.65	.77	.55	.65	.59	.60	.59	.55	.73
9. Binder Twine.....	2.27	.81	1.64	1.59	1.09	.46	.61	.61	.57	.49	.76	1.51
10. Fertilizers.....	.01	.02	.02	.02	.02	.03	.08	.04	.06	.12	.10	.13
11. Fencing.....	.31	.29	.28	.29	.27	.21	.17	.16	.17	.19	.19	.21
12. Formalin and Spraying Chemicals.....	.04	.04	.04	.04	.04	.03	.03	.03	.03	.03	.03	.03
13. Truck Licences.....	.02	.03	.04	.04	.04	.05	.05	.05	.05	.05	.05	.05
14. Miscellaneous Cash Expenses.....	1.31	1.11	1.28	1.17	1.11	.76	.74	.65	.68	.73	.72	.90
15. Total Cash Operating Expenses.....	36.53	33.04	37.20	34.13	32.25	25.14	24.34	22.08	23.11	24.58	22.08	26.83
Depreciation												
16. Depreciation of Buildings.....	3.84	3.78	3.72	3.66	3.60	3.54	3.40	3.27	3.13	3.00	2.87	2.87
17. Depreciation of Implements and Machinery.....	6.38	6.31	6.24	6.17	6.10	6.03	5.62	5.20	4.78	4.36	3.94	3.94
18. Total Depreciation.....	10.22	10.09	9.96	9.83	9.70	9.57	9.02	8.47	7.91	7.36	6.81	6.81
19. Total Operating Expenses including Depreciation	46.75	43.13	47.16	43.96	41.95	34.71	33.36	30.55	31.02	31.94	28.89	33.64

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE VIII-A  
Saskatchewan—Salaries and Wages  
(Millions of Dollars)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	31.4	31.2	33.5	24.8	23.4	14.5	13.0	10.4	10.0	13.2	11.4
2. Primary mining.....	.6	.7	.8	.9	.9	.8	.7	1.0	1.2	1.2	1.8
3. Primary forestry.....	.2	.3	.6	.6	.7	.5	.2	.2	.5	.5	.5
4. Manufacturing.....	6.4	7.3	8.0	10.4	9.2	7.5	6.4	5.9	6.1	6.5	7.1
5. Sub-total.....	38.6	39.5	42.9	36.8	34.2	23.4	20.3	17.4	17.8	21.5	20.8
6. Construction done by private contractors.....	10.0	9.0	10.0	13.0	8.0	7.2	4.2	2.5	2.4	2.6	3.6
7. Steam railways.....	19.3	20.7	22.0	23.3	21.2	17.4	14.4	12.6	12.5	13.7	14.4
8. Electric railways.....	.3	.4	.4	.4	.4	.3	.2	.2	.2	.2	.2
9. Water transport.....	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1
10. Telephone companies.....	.9	1.0	1.1	1.1	1.1	1.0	.8	.8	.8	.8	.8
11. Sub-total—Transport and communication.....	20.7	22.2	23.6	25.0	22.8	18.8	15.7	13.7	13.6	14.8	15.6
12. Merchandising—retail.....	17.9	19.4	20.9	19.2	14.9	12.5	10.4	9.1	9.1	10.3	11.2
13. Merchandising—wholesale.....	10.1	10.9	11.7	10.8	8.4	6.3	5.5	4.8	5.0	5.4	5.7
14. Merchandising—retail services.....	2.5	2.7	2.9	2.7	2.1	1.7	1.5	1.3	1.4	1.4	1.6
15. Sub-total—Merchandising.....	30.4	33.0	35.5	32.8	25.4	20.6	17.4	15.1	15.4	17.1	18.5
16. Federal Government.....	4.2	4.5	4.8	5.0	5.2	5.1	4.3	4.2	4.2	4.5	4.8
17. Provincial Government.....	3.8	3.9	4.9	5.5	5.7	4.9	3.8	3.7	4.0	4.1	4.3
18. Municipal education.....	7.4	7.7	8.0	8.4	8.5	7.4	5.5	4.6	4.3	4.4	4.4
19. Other municipal.....	3.1	3.4	3.6	3.5	3.0	2.1	2.1	1.8	1.8	2.0	2.1
20. Sub-total—Government and Municipal education.....	18.5	19.4	21.3	22.3	22.4	19.5	15.7	14.4	14.4	15.0	15.5
21. Chartered banks.....	3.0	3.1	3.2	3.3	3.4	3.1	2.8	2.5	2.3	2.2	2.1
22. Life insurance.....	1.5	1.6	1.8	1.9	1.7	1.4	1.3	1.1	1.1	1.0	1.0
23. Professional (employees only).....	6.4	6.8	7.3	7.1	6.1	4.4	4.3	3.7	3.7	4.0	4.3
24. Miscellaneous.....	10.0	10.7	11.8	12.6	10.9	8.6	7.0	6.2	6.7	7.0	7.7
25. Workmen's Compensation Benefits.....	.....	.....	.....	.....	2.2	.4	.3	.3	.3	.3	.4
26. Total.....	139.1	145.3	157.4	154.8	135.1	107.5	88.8	76.9	77.7	85.5	89.5
27. Construction done by governments. (Not available prior to D.B.S. Census of Construction for 1934).....	.....	.....	.....	.....	.....	.....	.....	.....	3.0	1.7	2.2

(a) Excluding salaries and wages paid on rural lines.

TABLE VIII-B.

**Saskatchewan—Investment Income Received by Canadian Individuals**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	2.2	2.4	2.5	2.6	2.9	2.6	2.2	2.2	2.3	2.4	2.6
2. Estimated Property Income from Life Insurance (a).....	1.9	2.2	2.6	2.8	3.4	3.8	3.4	3.9	4.2	3.8	3.8
3. Interest on Farm Mortgages received by Individuals.....	4.1	4.3	4.5	4.7	4.9	4.9	4.9	4.9	4.9	4.9	3.9
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	10.6	10.5	10.5	10.4	10.3	9.5	6.5	3.6	3.3	3.3	4.0
(ii) Owned rural non-farm dwellings.....	1.2	1.2	1.2	1.2	1.3	1.2	.8	.5	.5	.5	.5
(iii) Sub-total.....	11.8	11.8	11.7	11.6	11.6	10.7	7.3	4.1	3.8	3.7	4.5
5. Grand Total.....	20.0	20.7	21.3	21.8	22.7	22.0	17.8	14.9	15.2	14.8	14.8

(a) See explanatory notes.

TABLE VIII-C

**Saskatchewan—Individual Enterprisers' Income**  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture—(a)												
(i) Gross cash income.....	289.2	269.8	319.5	242.9	123.7	70.0	73.4	73.4	91.8	108.2	119.0	85.6
(ii) Less estimated cash expenses.....	92.1	92.5	99.3	92.8	95.7	74.4	75.0	64.4	68.7	76.3	63.2	66.4
(iii) Net cash income.....	197.1	177.3	220.2	150.0	28.0	(b)−4.4	(b)−1.6	9.0	23.0	31.9	55.8	19.2
(iv) Income in kind—produce.....	23.2	23.8	25.6	25.9	23.9	15.4	13.3	13.7	14.5	19.3	18.0	16.9
(v) Income in kind—owned houses.....	10.7	10.7	10.7	10.7	10.8	10.3	8.5	6.7	6.5	6.5	6.8	7.0
(vi) Net income, cash and kind.....	231.1	211.8	256.5	186.6	62.8	21.3	20.1	29.3	44.0	57.7	80.6	43.1
(vii) Less depreciation on buildings and equipment.....	27.3	27.7	28.1	28.5	28.9	29.4	27.6	25.8	24.0	22.2	20.4	20.4
(viii) Net income after depreciation.....	203.8	184.2	228.4	158.1	33.9	(b)−8.1	(b)−7.4	3.5	20.1	35.5	60.2	22.7
2. Fisheries—estimated net income.....	.2	.2	.3	.3	.....	.1	.....	.....	.1	.1	.....	.....
Merchandising, Proprietors' Earnings—(b)												
3. Retail.....	13.9	15.0	16.2	14.9	11.6	9.7	8.1	7.0	7.1	8.0	8.7	.....
4. Wholesale.....	.3	.4	.4	.3	.3	.2	.2	.2	.2	.2	.2	.3
5. Services.....	4.5	4.9	5.3	4.8	3.8	3.2	2.6	2.3	2.3	2.6	2.8	.....
6. Sub-total—merchandising.....	18.7	20.3	21.8	20.1	15.6	13.1	10.9	9.5	9.5	10.7	11.7	.....
Other individual enterprisers—(c)												
7. Professional.....	5.4	5.8	6.2	6.0	5.2	3.7	3.6	3.2	3.2	3.4	3.7	.....
8. Construction.....	.7	.6	1.1	1.7	1.4	.5	.1	.1	.2	.1	.1	.3
9. Net income from keeping lodgers.....	2.9	3.0	3.1	3.2	3.3	3.2	2.6	2.1	2.0	2.0	2.1	.....
10. Miscellaneous.....	.8	.9	1.0	1.0	.9	.7	.6	.5	.5	.6	.8	.....
11. Sub-total—other individual enterprisers.....	9.9	10.3	11.4	12.0	10.7	8.0	6.9	5.8	5.8	6.2	6.6	.....
12. Grand Total.....	232.6	214.9	261.9	190.5	60.2	13.1	10.5	18.8	35.4	52.5	78.6	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

(d) Net loss.

TABLE VIII-D.

Saskatchewan—Net Dominion Transfer Expenditures *re* Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief— Dominion Share and Dominion Loans to the Province for these Purposes.....						.11	9.51	8.99	6.17	20.38	15.85
2. Old Age Pensions.....				.19	.33	.59	1.19	1.32	1.33	1.46	1.58
3. War Pensions.....	2.03	2.12	2.26	2.23	2.55	2.76	2.51	2.42	2.47	2.51	2.49
4. Total.....	2.03	2.12	2.45	2.56	3.25	13.46	12.82	9.92	24.31	19.94	19.02
5. Less Estimated Contribution to Dominion Revenues Required to Meet these Expenditures.....	3.36	3.28	3.74	3.09	2.66	3.07	3.58	3.94	5.62	5.82	6.29
6. Estimated Net Dominion Transfer Expenditures <i>re</i> Pensions and Relief.....	-1.33	-1.16	-1.29	-1.53	-1.59	10.39	9.24	5.98	18.69	14.12	12.73

TABLE VIII-E

Saskatchewan—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
(Fiscal years nearest the calendar years)												
1. Grains, Seeds and Hay— (i) Wheat.....	240.28	216.30	256.38	184.34	86.79	44.21	55.10	52.86	61.33	74.64	75.65	37.31
(ii) Oats.....	5.68	6.05	10.10	7.37	3.00	2.73	1.97	2.93	4.89	3.90	5.13	3.92
(iii) Barley.....	4.19	5.70	8.73	6.79	1.00	.68	.64	1.15	2.42	.98	3.75	1.39
(iv) Rye.....	3.08	5.46	5.47	4.56	1.91	.48	.37	.50	.27	.25	.57	.29
(v) Flax.....	4.31	4.65	5.04	4.03	3.76	1.36	.84	.60	.40	.84	1.57	.40
(viii) Hay and clover.....	.09	.10	.12	.25	.48	.54	.31	.10	.87	.81	.20	.45
(ix) Total Grains, Seeds and Hay.....	257.63	238.26	285.84	207.34	96.94	50.00	59.23	58.14	70.18	81.42	86.87	43.76
2. Vegetables and Other Field Crops— (i) Potatoes.....	.30	.20	.15	.23	.14	.16	.05	.14	.10	.06	.18	.11
(v) Total Vegetables and Other Field Crops.....	.30	.20	.15	.23	.14	.16	.05	.14	.10	.06	.18	.11
3. Livestock— (i) Cattle and Calves.....	9.47	11.36	13.03	12.02	6.23	5.59	3.51	3.26	4.85	9.34	10.38	18.99
(ii) Sheep and Lambs.....	.37	.33	.40	.43	.29	.33	.23	.27	.35	.39	.52	.63
(iii) Hogs.....	7.57	6.54	5.79	7.84	7.25	4.88	3.31	4.15	7.20	6.70	9.01	9.45
(iv) Horses.....	.61	.50	.85	1.31	.76	.43	.19	.22	.37	.48	1.35	2.15
(vi) Total Livestock.....	18.02	18.73	20.07	21.60	14.53	11.23	7.24	7.90	12.77	16.91	21.26	31.22
4. Dairy Products— (i) Butterfat.....	4.33	3.43	3.40	4.33	2.99	2.82	1.98	2.39	2.84	3.14	3.59	4.07
(ii) Milk and Cream.....	2.65	3.10	3.55	3.63	3.44	2.66	2.29	1.90	1.96	2.08	2.44	2.26
(iii) Total Dairy Products.....	6.98	6.53	6.95	7.96	6.43	5.48	4.27	4.29	4.80	5.22	6.03	6.33
6. Other Principal Farm Products— (i) Eggs.....	3.19	3.20	2.98	3.01	3.10	1.54	1.04	1.23	1.80	2.07	1.92	2.00
(ii) Wool.....	.16	.13	.22	.20	.09	.07	.06	.12	.16	.15	.14	.18
(v) Total Other Principal Farm Products.....	3.35	3.33	3.20	3.21	3.19	1.61	1.10	1.35	1.96	2.22	2.06	2.18
7. Miscellaneous Farm Products.....	2.87	2.67	3.17	2.40	2.42	1.37	1.44	1.43	1.79	2.12	2.33	1.67
9. Grand Total Cash Receipts.....	289.15	269.72	319.38	242.74	123.65	69.85	73.33	73.25	91.60	107.95	118.73	85.27

TABLE VIII-E

Saskatchewan—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	2.60	2.80	3.00	3.00	2.84	2.03	1.94	1.98	2.11	2.17	2.10	1.90
2. Butter.....	3.88	4.16	4.29	4.42	3.84	2.89	2.34	2.54	2.64	3.20	2.80	2.70
3. Cheese.....	.02	.02	.02	.02	.02	.02	.02	.03	.03	.03	.03	.03
4. Eggs.....	3.52	3.87	4.06	4.26	3.84	1.98	1.64	1.50	1.87	2.16	2.34	2.70
5. Meat.....	4.80	5.00	6.00	6.40	5.80	3.91	2.86	2.70	3.20	4.10	4.10	4.78
6. Poultry.....	1.00	1.00	1.10	1.10	1.07	.74	.54	.60	.80	.92	.92	1.00
7. Potatoes.....	1.96	1.77	1.88	1.87	1.83	1.35	1.34	1.49	.90	1.58	1.57	.80
8. Vegetables.....	3.30	3.06	3.12	2.66	2.70	1.14	1.39	1.49	1.51	3.30	2.17	1.00
10. Fruit.....	.25	.23	.24	.24	.20	.10	.12	.13	.14	.25	.17	.12
11. Honey.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
14. Flour.....	.17	.18	.16	.15	.23	.25	.21	.28	.32	.26	.32	.36
15. Forest Products.....	1.70	1.70	1.70	1.70	1.52	.94	.82	.88	.95	1.31	1.40	1.50
16. Miscellaneous.....	.02	.02	.02	.02	.03	.03	.03	.03	.04	.04	.04	.04
17. Total.....	23.23	23.82	25.60	25.85	23.93	15.39	13.26	13.66	14.52	19.33	17.97	16.94

(a) Estimated amounts of products consumed valued at farm prices.

TABLE VIII-E

Saskatchewan—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses <sup>(a)</sup>												
1. Taxes.....	14.64	14.54	15.18	15.90	15.85	13.76	11.96	10.08	9.95	10.25	10.38	10.40
2. Labour.....	31.36	31.18	33.49	24.81	23.41	14.50	13.01	10.41	10.04	13.21	11.40	9.37
3. Interest on Mortgages and Other Debts.....	21.52	22.51	24.12	25.91	26.89	26.89	26.72	26.54	26.36	19.85	19.85	19.73
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	2.40	2.81	1.59	2.53	6.34	3.55	7.05	2.79	8.09	9.17	5.66	14.02
5. Tractor Fuel, Gasoline, Oil and Grease.....	4.48	5.21	6.63	7.90	9.01	5.95	5.24	4.74	4.48	5.65	4.56	3.89
6. Repairs to Buildings.....	2.73	2.62	2.64	2.71	2.48	2.24	2.10	2.13	2.26	2.22	2.33	2.46
7. Implement Repair Parts.....	3.21	3.27	3.27	2.89	2.71	1.19	1.85	1.69	1.92	2.66	2.29	1.74
8. Blacksmithing and Horseshoeing.....	2.09	2.32	2.60	1.85	2.19	1.71	2.07	1.70	1.58	1.91	1.64	1.23
9. Binder Twine.....	5.08	3.61	5.02	3.98	2.63	1.44	1.87	1.63	1.28	1.76	2.22	.76
10. Fertilizers.....	.02	.02	.03	.02	.02	.05	.15	.07	.12	.25	.20	.26
11. Fencing.....	1.14	1.06	1.04	1.06	.97	.78	.64	.58	.64	.70	.68	.78
12. Formalin and Spraying Chemicals.....	.09	.09	.09	.09	.09	.08	.08	.07	.07	.07	.06	.06
13. Truck Licences.....	.05	.07	.09	.12	.14	.16	.16	.16	.16	.16	.16	.15
14. Miscellaneous Cash Expenses.....	3.24	3.20	3.50	3.07	2.98	2.09	1.96	1.66	1.63	1.94	1.80	1.56
15. Total Cash Operating Expenses.....	92.05	92.52	99.29	92.84	95.71	74.40	75.01	64.43	68.75	76.29	63.22	66.41
Depreciation—												
16. Depreciation of Buildings.....	8.60	8.67	8.74	8.81	8.88	8.95	8.62	8.29	7.95	7.62	7.29	7.29
17. Depreciation of Implements and Machinery.....	18.65	19.00	19.35	19.70	20.06	20.41	18.95	17.49	16.04	14.58	13.13	13.13
18. Total Depreciation.....	27.25	27.67	28.09	28.51	28.94	29.36	27.57	25.78	23.99	22.20	20.42	20.42
19. Total Operating Expenses including Depreciation	119.30	120.19	127.38	121.35	124.65	103.76	102.58	90.21	92.74	98.49	83.64	86.83

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE IX-A.  
Alberta—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	18.0	21.5	22.6	17.9	16.6	12.8	11.5	9.5	9.9	12.4	9.7
2. Primary mining.....	13.9	15.1	17.2	19.0	15.5	10.9	10.2	9.3	9.6	10.6	11.6
3. Primary forestry.....	1.1	1.0	1.3	1.5	1.8	.5	.5	.4	.5	.6	.6
4. Manufacturing.....	12.8	13.5	15.4	16.5	17.1	14.2	11.9	10.9	11.8	12.5	13.6
5. Sub-total.....	45.8	51.0	56.5	54.8	50.0	38.4	34.0	30.1	31.7	36.1	35.5
6. Construction done by private contractors.....	3.5	2.6	6.2	10.1	8.7	5.0	2.1	1.0	1.1	2.2	2.0
7. Steam railways.....	21.1	22.5	23.7	24.7	22.2	19.2	16.1	13.7	13.6	14.4	14.7
8. Electric railways.....	.8	.8	.9	.9	.9	.8	.7	.7	.7	.7	.7
9. Water transport.....	.2	.2	.2	.2	.2	.2	.1	.1	.1	.1	.1
10. Telephone companies.....	1.2	1.2	1.3	1.5	1.5	1.4	1.2	1.1	1.0	1.0	1.0
11. Sub-total—Transport and communication.....	23.3	24.8	26.1	27.3	24.8	21.6	18.2	15.6	15.4	16.2	16.6
12. Merchandising—retail.....	14.8	16.6	19.0	19.0	15.6	13.7	11.5	10.2	10.5	11.7	12.2
13. Merchandising—wholesale.....	9.3	10.4	11.9	11.9	9.7	8.1	7.0	6.3	6.7	6.8	7.4
14. Merchandising—retail services.....	3.1	3.4	3.9	3.9	3.2	2.8	2.4	2.1	2.2	2.4	2.5
15. Sub-total—Merchandising.....	27.2	30.4	34.8	34.8	28.5	24.6	20.9	18.7	19.4	20.9	22.2
16. Federal Government.....	4.5	4.9	5.2	5.4	5.6	5.5	4.7	4.6	4.6	4.9	5.2
17. Provincial Government.....	2.8	3.6	3.3	3.6	4.1	4.4	3.6	3.3	3.5	3.5	4.2
18. Municipal education.....	5.6	5.9	6.2	6.6	6.8	6.7	6.4	5.7	5.6	5.7	5.7
19. Other municipal.....	2.9	3.2	3.5	3.6	3.1	2.8	2.4	2.1	2.1	2.3	2.4
20. Sub-total—Government and municipal education.....	15.9	17.6	18.2	19.2	19.7	19.4	17.1	15.8	15.8	16.4	17.5
21. Chartered banks.....	2.7	2.8	2.9	3.0	3.0	2.7	2.5	2.3	2.2	2.1	2.0
22. Life insurance.....	1.4	1.5	1.8	1.9	1.8	1.6	1.4	1.2	1.2	1.1	1.1
23. Professional (employees only).....	5.9	6.4	7.0	7.2	6.3	5.6	4.8	4.3	4.3	4.6	4.8
24. Miscellaneous.....	8.8	9.4	10.7	11.5	10.3	8.5	7.2	6.4	6.8	7.3	7.7
25. Workmen's Compensation Benefits.....	.4	.5	.7	.8	.8	.7	.6	.4	.5	.6	.7
26. Total.....	134.9	147.1	164.9	170.6	153.9	128.1	108.7	95.6	98.5	107.6	110.0
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									3.4	2.9	2.4

TABLE IX-B.  
Alberta—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals.....	4.8	5.3	5.6	5.7	6.3	5.4	4.2	3.9	4.2	4.3	4.7
2. Estimated Property Income from Life Insurance (*).....	1.9	2.1	2.8	3.0	3.1	3.3	3.0	3.4	3.7	3.8	3.8
3. Interest on Farm Mortgages received by Individuals.....	2.8	3.0	3.2	3.4	3.5	3.5	3.5	3.5	3.5	3.5	2.8
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	10.0	10.1	9.9	10.6	10.9	10.7	7.7	4.8	4.0	4.5	5.1
(ii) Owned rural non-farm dwellings.....	1.0	1.0	1.0	1.1	1.1	1.1	.8	.5	.4	.5	.5
(iii) Sub-total.....	11.0	11.1	10.9	11.6	12.0	11.8	8.5	5.3	4.4	5.0	5.7
5. Grand Total.....	20.6	21.5	22.5	23.6	25.0	24.1	19.2	16.2	15.8	16.6	17.0

(\*) See explanatory notes.

TABLE IX-C.  
Alberta—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	161.0	168.7	210.8	169.5	93.5	69.7	67.2	66.4	92.8	96.6	91.5	117.2
(ii) Less estimated cash expenses.....	55.2	61.5	64.1	60.6	61.9	53.0	50.7	46.8	49.3	53.1	45.3	50.1
(iii) Net cash income.....	105.8	107.2	146.7	108.9	31.6	16.7	16.5	19.6	43.5	43.5	46.2	67.1
(iv) Income in kind—produce.....	15.3	15.7	17.3	18.7	16.7	12.0	10.5	10.6	12.3	14.3	13.9	16.0
(v) Income in kind—owned houses.....	7.9	7.9	7.9	8.2	8.4	8.3	6.9	5.6	5.2	5.4	5.7	5.8
(vi) Net income, cash and kind.....	128.9	130.8	171.8	135.8	56.7	37.0	33.9	35.8	61.1	63.3	65.7	88.9
(vii) Less depreciation on buildings and equipment.....	14.4	15.1	15.9	16.7	17.5	18.3	17.3	16.4	15.4	14.4	13.5	13.5
(viii) Net income after depreciation.....	114.5	115.7	155.9	119.1	39.2	18.7	16.6	19.4	45.7	48.9	52.3	75.5
2. Fisheries—estimated net income.....	.4	.3	.3	.3	.2	.....	.....	.....	.1	.....	.1	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	9.7	10.8	12.3	12.4	10.1	8.9	7.5	6.7	6.8	7.6	8.0	.....
4. Wholesale.....	.5	.6	.6	.6	.5	.4	.4	.3	.4	.4	.4	.....
5. Services.....	3.3	3.7	4.3	4.3	3.5	3.1	2.6	2.3	2.4	2.6	2.8	.....
6. Sub-total—merchandising.....	13.5	15.1	17.3	17.3	14.2	12.4	10.5	9.3	9.6	10.6	11.1	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	4.5	4.9	5.4	5.5	4.9	4.3	3.7	3.3	3.3	3.5	3.7	.....
8. Construction.....	.5	.4	.9	1.4	1.2	.7	.3	.1	.2	.3	.3	.....
9. Net income from keeping lodgers.....	2.5	2.6	2.7	2.9	3.1	3.1	2.6	2.2	2.0	2.1	2.3	.....
10. Miscellaneous.....	1.0	1.1	1.2	1.3	1.2	1.0	.8	.7	.8	.8	1.0	.....
11. Sub-total—other individual enterprisers.....	8.5	8.9	10.2	11.2	10.3	9.1	7.5	6.3	6.3	6.8	7.3	.....
12. Grand Total.....	136.9	140.1	183.7	147.8	63.8	40.3	34.5	35.0	61.6	66.3	70.8	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE IX-D  
Alberta—Net Dominion Transfer Expenditures re Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief—Dominion Share and Dominion Loans to the Province for these Purposes.....	.....	.....	.....	.....	.15	.81	2.28	3.65	4.62	8.72	3.37
2. Old Age Pensions.....	.....	.....	.....	.06	.32	.65	.83	.94	1.07	1.22	1.41
3. War Pensions.....	2.77	2.89	3.07	3.02	3.45	3.68	3.43	3.33	3.38	3.40	3.38
4. Total.....	2.77	2.89	3.07	3.08	3.92	5.14	6.54	7.92	9.07	13.34	8.16
5. Less Estimated Contribution to Dominion Revenues Required to Meet these Expenditures.....	2.51	2.67	3.16	2.86	2.95	4.16	5.00	5.28	7.66	7.30	6.73
6. Estimated Net Dominion Transfer Expenditures re Pensions and Relief.....	.26	.22	—.09	.22	.97	.98	1.54	2.64	1.41	6.04	1.43

TABLE IX-E

Alberta—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Grains, Seeds and Hay—												
(i) Wheat.....	107.43	116.72	149.92	110.02	52.58	38.62	42.81	40.49	54.09	55.19	41.87	57.62
(ii) Oats.....	4.45	5.69	9.62	6.81	1.80	3.07	2.85	2.21	4.47	2.80	3.60	5.52
(iii) Barley.....	1.05	1.83	2.86	1.63	.21	.53	.81	.66	1.23	.37	2.24	2.26
(iv) Rye.....	.46	1.65	2.16	.91	.14	.08	.06	.14	.13	.04	.05	.19
(v) Flax.....	.12	.14	.20	.14	.18	.11	.05	.05	.06	.10	.23	.09
(vii) Hay and Clover.....	.61	.53	.48	.59	.54	.23	.39	.11	.27	.33	.39	.61
(ix) Total Grains, Seeds and Hay.....	114.12	126.56	165.24	120.10	55.45	42.64	46.97	43.66	60.25	58.83	48.38	66.29
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	.44	.30	.45	.34	.27	.23	.18	.19	.25	.18	.25	.26
(iii) Sugar Beets.....	.22	.29	.25	.39	.87	.75	.92	.78	1.05	.91	1.45	1.65
(v) Total Vegetables and Other Field Crops.....	.66	.59	.70	.73	1.14	.98	1.10	.97	1.30	1.09	1.70	1.91
3. Livestock—												
(i) Cattle and Calves.....	17.26	16.33	19.44	18.17	9.01	6.56	4.08	3.84	5.89	11.07	12.04	17.09
(ii) Sheep and Lambs.....	.74	.83	.86	1.30	1.36	.87	.69	.61	.83	.94	1.16	1.17
(iii) Hogs.....	16.20	11.96	11.69	15.58	14.39	8.69	6.67	9.05	15.04	14.73	16.31	17.04
(iv) Horses.....	.67	.81	.84	1.03	.70	.77	.33	.34	.46	.61	1.28	.91
(vi) Total Livestock.....	34.87	29.93	32.83	36.08	25.46	16.89	11.77	13.84	22.22	27.35	30.79	36.21
4. Dairy Products—												
(i) Butterfat.....	4.67	3.81	3.85	4.27	3.95	3.35	2.33	2.84	3.44	3.06	3.91	4.64
(ii) Milk and Cream.....	1.64	2.10	2.47	2.57	2.32	1.99	1.55	1.59	1.92	2.19	2.32	3.01
(iii) Total dairy products.....	6.31	5.91	6.32	6.84	6.27	5.34	3.88	4.43	5.36	5.25	6.23	7.65
6. Other Principal Farm Products—												
(i) Eggs.....	2.72	3.19	2.67	3.28	2.92	1.49	1.19	1.00	1.23	1.57	1.70	1.79
(ii) Wool.....	.44	.50	.63	.42	.19	.19	.11	.20	.29	.21	.34	.50
(v) Total Other Principal Farm Products.....	3.16	3.69	3.30	3.70	3.11	1.68	1.30	1.20	1.52	1.78	2.04	2.29
7. Miscellaneous Farm Products.....	1.69	1.82	2.21	1.75	1.80	1.91	1.94	1.89	1.73	1.76	1.64	2.12
9. Grand Total Cash Receipts.....	160.81	168.50	210.60	169.20	93.23	69.44	66.96	65.99	92.38	96.06	90.78	116.47

TABLE IX-E

Alberta—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	1.80	2.00	2.20	2.40	2.17	1.64	1.30	1.41	1.50	1.37	1.50	1.50
2. Butter.....	1.80	1.95	2.10	2.25	2.04	1.72	1.50	1.58	1.76	2.16	2.00	2.00
3. Cheese.....	.02	.02	.02	.02	.02	.02	.02	.03	.03	.04	.04	.04
4. Eggs.....	2.28	2.51	2.80	3.08	2.77	1.40	1.20	1.00	1.50	1.74	1.94	2.44
5. Meat.....	2.50	2.60	3.10	3.30	3.26	2.31	1.75	1.71	2.00	2.37	2.46	3.00
6. Poultry.....	.60	.62	.73	.80	.78	.55	.42	.43	.55	.64	.67	.80
7. Potatoes.....	1.57	1.22	1.19	1.64	1.18	.81	1.03	1.08	1.09	1.18	1.52	1.11
8. Vegetables.....	2.40	2.33	2.50	2.59	2.08	1.68	1.62	1.61	1.95	2.75	1.65	2.76
10. Fruit.....	.25	.24	.26	.27	.22	.18	.18	.18	.21	.28	.18	.28
11. Honey.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
14. Flour.....	.33	.34	.32	.36	.35	.26	.21	.25	.36	.35	.39	.48
15. Forest Products.....	1.70	1.87	2.04	1.95	1.82	1.41	1.23	1.28	1.34	1.41	1.48	1.55
16. Miscellaneous.....	.01	.01	.01	.01	.02	.02	.02	.02	.03	.03	.03	.03
17. Total.....	15.27	15.72	17.28	18.68	16.72	12.01	10.49	10.59	12.33	14.33	13.87	16.00

(a) Estimated amounts of products consumed valued at farm prices.

TABLE IX-E.

## Alberta—(3) Estimated Farm Operating Expenses

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses (a)												
1. Taxes.....	9.00	9.20	9.50	9.90	10.43	9.70	9.00	8.50	8.50	8.61	8.70	8.80
2. Labour.....	18.00	21.52	22.59	17.87	16.61	12.79	11.47	9.51	9.88	12.42	9.71	10.68
3. Interest on Mortgages and Other Debts.....	13.39	14.27	15.47	16.67	17.55	17.55	17.54	17.42	17.29	17.16	12.83	12.74
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	2.55	3.34	2.60	2.56	3.06	1.26	.89	.68	2.04	3.10	2.54	4.85
5. Tractor Fuel, Gasoline, Oil and Grease.....	2.24	2.56	3.02	3.96	4.91	3.73	3.55	3.29	3.67	3.77	3.63	3.78
6. Repairs to Buildings.....	1.68	1.61	1.62	1.66	1.52	1.37	1.29	1.30	1.39	1.36	1.43	1.51
7. Implement Repair Parts.....	1.71	1.88	1.94	1.62	1.82	1.03	1.38	1.32	1.55	1.69	1.54	1.87
8. Blacksmithing and Horseshoeing.....	1.30	1.68	1.61	1.16	1.50	1.50	1.60	1.31	1.33	1.31	1.10	1.23
9. Binder Twine.....	2.54	2.44	2.69	2.27	1.68	1.70	1.65	1.37	1.43	1.17	1.52	2.06
10. Fertilizers.....	.02	.02	.02	.02	.02	.05	.14	.07	.12	.25	.20	.26
11. Fencing.....	.80	.74	.73	.74	.68	.55	.45	.41	.45	.49	.48	.55
12. Formalin and Spraying Chemicals.....	.07	.06	.06	.07	.06	.06	.06	.06	.05	.05	.05	.05
13. Truck Licences.....	.03	.05	.08	.10	.12	.15	.15	.15	.15	.15	.15	.15
14. Miscellaneous Cash Expenses.....	1.87	2.09	2.19	1.97	1.97	1.63	1.54	1.37	1.43	1.56	1.43	1.55
15. Total Cash Operating Expenses.....	55.18	61.46	64.10	60.57	61.92	53.04	50.71	46.76	49.26	53.09	45.30	50.08
Depreciation—												
16. Depreciation of Buildings.....	4.69	4.85	5.01	5.17	5.33	5.49	5.33	5.16	5.00	4.82	4.66	4.66
17. Depreciation of Implements and Machinery.....	9.66	10.29	10.91	11.54	12.17	12.79	12.00	11.20	10.40	9.60	8.80	8.80
18. Total Depreciation.....	14.35	15.14	15.92	16.71	17.50	18.28	17.33	16.36	15.39	14.42	13.46	13.46
19. Total Operating Expenses including Depreciation.....	69.53	76.60	80.02	77.28	79.42	71.32	68.04	63.12	64.65	67.51	58.76	63.54

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE X-A.

## British Columbia—Salaries and Wages

(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....	6.1	6.3	6.3	6.2	5.8	4.8	3.6	3.4	3.5	3.7	3.8
2. Primary mining.....	15.7	16.3	17.6	18.9	14.9	10.4	8.4	8.2	11.3	11.8	13.3
3. Primary forestry.....	21.9	19.7	21.5	22.1	16.3	8.2	5.8	6.3	9.2	9.3	13.0
4. Manufacturing.....	54.9	56.0	58.7	62.0	54.9	42.6	33.2	31.2	37.3	43.1	49.3
5. Sub-total.....	98.5	98.4	104.1	109.2	91.9	66.1	51.0	49.1	61.3	67.8	79.4
6. Construction done by private contractors.....	11.0	12.3	14.0	15.4	14.7	9.8	5.1	3.5	3.6	4.9	6.7
7. Steam railways.....	19.7	20.6	21.7	22.6	21.0	18.0	14.7	13.0	13.2	14.4	15.0
8. Electric railways.....	3.4	3.6	3.6	3.7	3.2	3.2	3.0	2.6	2.7	2.9	3.0
9. Water transport.....	8.9	9.2	8.9	10.0	9.7	8.3	7.2	6.7	6.5	7.0	7.2
10. Telephone companies.....	2.6	2.7	2.7	2.4	3.3	2.9	2.5	2.2	2.2	2.4	2.6
11. Sub-total—Transport and communication.....	34.5	36.0	36.9	38.7	37.1	32.4	27.4	24.5	24.5	26.6	27.8
12. Merchandising—retail.....	22.3	24.1	26.0	27.6	24.5	22.1	18.1	15.6	16.2	18.1	19.8
13. Merchandising—wholesale.....	10.7	11.6	12.5	13.3	11.8	10.1	8.3	7.8	8.4	9.3	10.1
14. Merchandising—retail services.....	6.3	6.8	7.3	7.8	6.9	6.2	5.1	4.4	4.6	5.1	5.6
15. Sub-total—Merchandising.....	39.3	42.4	45.8	48.8	43.3	38.4	31.5	27.8	29.1	32.5	35.5
16. Federal Government.....	6.5	7.0	7.5	7.8	8.1	7.9	6.8	6.6	6.6	7.1	7.5
17. Provincial Government.....	6.5	6.9	7.9	7.6	8.5	8.2	6.0	5.1	5.5	6.0	7.0
18. Municipal education.....	4.5	5.0	5.1	6.2	5.4	4.9	5.3	5.0	4.6	4.7	4.8
19. Other municipal.....	5.6	6.0	6.3	6.7	6.2	5.5	4.6	4.1	4.2	4.6	4.9
20. Sub-total—Government and municipal education.....	23.1	24.9	26.8	28.3	28.1	26.4	22.7	20.8	20.9	22.4	24.1
21. Chartered banks.....	2.6	2.7	2.9	3.0	3.2	3.0	2.8	2.6	2.5	2.5	2.5
22. Life insurance.....	1.6	1.7	1.8	2.1	2.1	2.0	1.7	1.5	1.5	1.5	1.6
23. Professional (employees only).....	8.5	9.1	9.7	10.2	9.4	8.3	7.0	6.3	6.4	7.0	7.5
24. Miscellaneous.....	14.8	15.4	16.4	17.7	15.3	12.4	9.7	9.0	10.2	11.3	12.7
25. Workmen's Compensation Benefits.....	3.2	3.3	3.6	4.3	4.2	3.1	2.3	1.9	2.0	2.6	3.1
26. Total.....	237.2	246.2	261.9	277.6	249.3	201.9	161.2	147.0	162.1	179.1	200.9
27. Construction done by governments (Not available prior to D.B.S. Census of Construction for 1934).....									3.8	3.9	2.8

TABLE X-B.

British Columbia—Investment Income Received by Canadian Individuals  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Bond Interest and Dividends received by Individuals....	12.1	13.3	13.9	14.3	15.9	14.1	11.5	11.0	11.8	12.2	13.2
2. Estimated Property Income from Life Insurance <sup>(a)</sup> ....	3.1	3.5	3.9	4.3	4.6	4.6	4.5	4.7	4.9	5.2	5.0
3. Interest on Farm Mortgages received by Individuals....	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.0
4. Net Rentals and Net Income from non-farm dwellings before allowing for interest on mortgages held by other than Life Insurance Companies—											
(i) Urban.....	14.6	14.7	14.8	15.1	15.2	15.0	11.5	7.6	6.3	7.5	9.1
(ii) Owned rural non-farm dwellings.....	2.7	2.7	2.8	2.8	2.9	2.9	2.3	1.6	1.4	1.6	1.8
(iii) Sub-total.....	17.3	17.4	17.6	17.9	18.0	17.8	13.8	9.2	7.7	9.0	10.9
5. Grand Total.....	33.6	35.3	36.7	37.7	39.8	37.7	31.0	26.1	25.6	27.6	30.1

(\*) See explanatory notes.

TABLE X-C

British Columbia—Individual Enterprisers' Income  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture— <sup>(a)</sup>												
(i) Gross cash income.....	22.1	24.3	28.5	29.6	27.0	18.5	15.5	16.0	18.3	19.1	21.1	23.6
(ii) Less estimated cash expenses.....	16.5	17.3	16.5	17.1	15.3	13.4	12.0	11.2	11.5	12.9	13.4	14.3
(iii) Net cash income.....	5.7	7.0	12.0	12.5	11.7	5.1	3.5	4.8	6.9	6.3	7.7	9.2
(iv) Income in kind—produce.....	7.0	7.0	7.4	7.7	7.3	5.9	5.0	5.4	5.8	5.7	6.1	6.4
(v) Income in kind—owned houses.....	3.0	3.0	3.0	3.1	3.1	3.1	2.7	2.2	2.1	2.2	2.4	2.6
(vi) Net income, cash and kind.....	15.6	16.9	22.4	23.3	22.1	14.0	11.2	12.4	14.7	14.2	16.1	18.2
(vii) Less depreciation on buildings and equipment.....	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
(viii) Net income after depreciation.....	12.8	14.2	19.7	20.5	19.4	11.3	8.4	9.6	12.0	11.4	13.3	15.5
2. Fisheries—estimated net income.....	11.8	11.3	11.1	10.6	9.4	2.4	1.2	2.8	3.8	4.6	4.0	.....
Merchandising, Proprietors' Earnings— <sup>(b)</sup>												
3. Retail.....	10.7	11.6	12.5	13.3	11.8	10.6	8.7	7.5	7.8	8.7	9.6	.....
4. Wholesale.....	1.0	1.1	1.2	1.3	1.2	1.0	.8	.8	.8	.9	1.0	.....
5. Services.....	4.0	4.3	4.7	4.9	4.4	4.0	3.3	2.8	2.9	3.2	3.6	.....
6. Sub-total—merchandising.....	15.8	17.0	18.4	19.6	17.4	15.6	12.8	11.1	11.5	12.9	14.1	.....
Other individual enterprisers— <sup>(c)</sup>												
7. Professional.....	7.6	8.2	8.7	9.2	8.4	7.5	6.3	5.6	5.7	6.3	6.8	.....
8. Construction.....	1.7	2.0	2.5	3.3	2.1	1.9	.5	.6	.6	.8	.7	.8
9. Net income from keeping lodgers.....	3.4	3.5	3.6	3.8	3.9	4.0	3.5	3.0	2.8	3.0	3.3	.....
10. Miscellaneous.....	3.0	3.1	3.4	3.6	3.1	2.5	2.0	1.8	2.1	2.3	2.9	.....
11. Sub-total—other individual enterprisers.....	15.7	16.8	18.2	19.8	17.5	15.9	12.3	11.0	11.2	12.4	13.7	.....
12. Grand Total.....	56.2	59.3	67.3	70.5	63.6	45.1	34.8	34.5	38.5	41.2	45.1	.....

(\*) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.

TABLE X-D

British Columbia—Net Dominion Transfer Expenditures *re* Pensions and Relief  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
(Fiscal years nearest the calendar years)											
1. Direct and Agricultural Relief—Dominion Share and Dominion Loans to the Province for these Purposes.....					.15	2.04	6.10	5.75	7.26	7.82	4.29
2. Old Age Pensions.....		.13	.40	.36	.58	1.03	1.18	1.30	1.48	1.67	1.82
3. War Pensions.....	5.08	5.32	5.67	5.58	6.36	6.93	6.35	6.12	6.24	6.32	6.69
4. Total.....	5.08	5.45	6.07	5.94	7.09	10.00	13.63	13.17	14.98	15.81	12.80
5. Less Estimated Contribution to Dominion Revenues Required to Meet these Expenditures.....	2.79	2.93	3.12	3.25	4.27	6.14	6.91	7.42	9.93	9.47	9.43
6. Estimated Net Dominion Transfer Expenditures <i>re</i> Pensions and Relief.....	2.29	2.52	2.95	2.69	2.82	3.86	6.72	5.75	5.05	6.34	3.37

TABLE X-E

British Columbia—(1) Receipts from the Sale of Farm Products  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
(Fiscal years nearest the calendar years)												
1. Grains, Seeds and Hay—												
(i) Wheat.....	.57	.71	.73	1.62	.64	.33	.20	.11	.18	.32	.64	1.38
(ii) Oats.....	.30	.23	.21	.29	.22	.03	.07	.03	.04	.05	.08	.11
(viii) Hay and Clover.....	.57	.60	.41	.44	.35	.17	.15	.16	.18	.20	.27	.21
(ix) Total Grains, Seeds and Hay.....	1.44	1.44	1.35	2.35	1.21	.53	.42	.30	.40	.57	.99	1.70
2. Vegetables and Other Field Crops—												
(i) Potatoes.....	1.48	1.31	.97	1.29	1.10	.90	.68	.98	.82	1.06	1.24	1.28
(ii) Vegetables.....	1.06	1.11	1.38	1.51	1.43	1.11	.89	.91	.98	1.06	1.07	1.16
(iv) Tobacco.....	.01	.09	.02	.02	.02	.03	.06	.06	.06	.....	.03	.08
(v) Total Vegetables and Other Field Crops.....	2.55	2.51	2.37	2.82	2.55	2.04	1.63	1.95	1.86	2.12	2.34	2.52
3. Livestock—												
(i) Cattle.....	1.76	2.19	2.84	2.97	2.43	1.91	1.73	1.90	1.97	2.20	2.48	2.67
(ii) Sheep.....	.43	.47	.72	.78	.63	.39	.25	.23	.27	.34	.29	.36
(iii) Hogs.....	.53	.60	.66	.83	.80	.46	.33	.36	.40	.44	.52	.60
(v) Poultry.....	1.17	1.44	1.99	2.16	1.79	1.48	.87	.78	.94	.97	1.13	1.26
(vi) Total Livestock.....	3.89	4.70	6.21	6.74	5.65	4.24	3.18	3.27	3.58	3.95	4.42	4.89
4. Dairy Products—												
(i) Butterfat.....	1.03	1.12	1.10	1.07	1.13	1.14	.84	.80	1.01	1.01	1.06	1.06
(ii) Milk and Cream.....	3.68	3.79	4.32	4.09	5.26	3.79	3.45	3.10	3.73	3.63	3.72	4.18
(iii) Total Dairy Products.....	4.71	4.91	5.42	5.16	6.39	4.93	4.29	3.90	4.74	4.64	4.78	5.24
5. Fruits—(iv) Total.....	4.40	4.25	4.76	4.03	4.54	2.86	3.03	3.46	3.93	3.86	3.54	4.17
6. Other Principal Farm Products—												
(i) Eggs.....	3.67	4.83	6.36	6.39	4.94	2.44	1.70	1.78	2.26	2.34	3.14	3.04
(ii) Wool.....	.08	.10	.19	.17	.09	.04	.04	.07	.07	.09	.10	.11
(iii) Honey.....	.03	.03	.03	.02	.02	.02	.03	.04	.03	.03	.03	.03
(v) Total Other Principal Farm Products.....	3.78	4.96	6.58	6.58	5.05	2.50	1.76	1.88	2.37	2.46	3.27	3.18
7. Miscellaneous Farm Products.....	.83	.91	1.07	1.11	1.01	.86	.71	.74	.84	.88	.97	1.09
8. Forest Products Sold Off Farms.....	.54	.55	.58	.59	.49	.43	.43	.45	.48	.50	.57	.57
9. Grand Total Cash Receipts.....	22.14	24.23	28.34	29.38	26.89	18.39	15.45	15.95	18.20	18.98	20.88	23.36

TABLE X-E.

British Columbia—(2) Income in Kind (Home Grown Produce) of Farm Families<sup>(a)</sup>  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Milk and Cream.....	1.31	1.34	1.33	1.36	1.46	1.38	1.11	1.29	1.38	1.14	1.16	1.25
2. Butter.....	.66	.58	.65	.57	.42	.37	.30	.26	.33	.35	.36	.43
3. Cheese.....	.01	.01	.01	.01	.01	.01	.01	.01	.01	.02	.02	.02
4. Eggs.....	.57	.61	.59	.59	.49	.31	.28	.35	.41	.45	.49	.47
5. Meat.....	1.38	1.54	1.73	1.76	1.54	1.17	.90	.92	.94	.98	1.03	1.08
6. Poultry.....	.16	.16	.18	.18	.16	.14	.11	.10	.11	.12	.12	.13
7. Potatoes.....	.64	.47	.35	.66	.66	.39	.30	.36	.40	.37	.59	.54
8. Vegetables.....	.77	.81	1.01	1.10	1.04	.81	.65	.66	.72	.77	.79	.85
9. Greenhouse Products.....	.11	.12	.15	.16	.15	.12	.09	.10	.11	.11	.11	.12
10. Fruit.....	.62	.60	.67	.57	.64	.40	.43	.49	.55	.55	.50	.59
11. Honey.....	.03	.03	.03	.02	.02	.02	.02	.03	.04	.03	.03	.03
14. Flour.....				.01	.01	.01	.02	.02	.02	.02	.03	.03
15. Forest Products.....	.69	.70	.71	.72	.71	.73	.76	.77	.78	.80	.82	.83
16. Miscellaneous.....	.01	.01	.01	.01	.01	.01	.02	.02	.02	.02	.03	.03
17. Total.....	6.97	6.99	7.42	7.72	7.32	5.86	4.97	5.37	5.80	5.71	6.06	6.40

(a) Estimated amounts of products consumed valued at farm prices.

TABLE X-E.

British Columbia—(3) Estimated Farm Operating Expenses  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
Cash Operating Expenses— <sup>(a)</sup>												
1. Taxes.....	1.70	1.70	1.70	1.73	1.72	1.76	1.78	1.76	1.72	1.67	1.59	1.60
2. Labour.....	6.12	6.33	6.29	6.19	5.84	4.82	3.61	3.45	3.55	3.66	3.80	4.00
3. Interest on Mortgages and Other Debts.....	1.80	1.84	1.87	1.89	1.95	1.98	2.00	2.03	2.06	2.05	1.69	1.69
4. Purchased Seed and Feed (excluding direct purchases from other farms).....	4.55	5.12	4.20	4.68	3.20	2.53	2.44	1.93	1.94	3.27	4.04	4.56
5. Tractor Fuel, Gasoline, Oil and Grease.....	.21	.25	.31	.34	.41	.41	.42	.42	.43	.43	.43	.44
6. Repairs to Buildings.....	.56	.54	.55	.56	.51	.46	.43	.44	.47	.48	.48	.51
7. Implement Repair Parts.....	.08	.07	.08	.08	.06	.06	.06	.06	.06	.06	.06	.06
8. Blacksmithing and Horseshoeing.....	.21	.21	.21	.19	.18	.16	.15	.16	.16	.16	.18	.18
9. Binder Twine.....	.07	.05	.07	.10	.04	.05	.04	.05	.05	.05	.04	.07
10. Fertilizers.....	.25	.26	.29	.32	.44	.33	.30	.26	.32	.27	.26	.35
11. Fencing.....	.12	.12	.13	.13	.12	.10	.09	.08	.09	.09	.10	.12
12. Formalin and Spraying Chemicals.....	.14	.12	.12	.12	.12	.11	.10	.09	.09	.08	.08	.08
13. Truck Licences.....	.04	.05	.06	.07	.09	.10	.10	.10	.10	.10	.11	.11
14. Miscellaneous Cash Expenses.....	.63	.67	.64	.66	.59	.52	.46	.43	.44	.49	.52	.55
15. Total Cash Operating Expenses.....	16.46	17.32	16.51	17.08	15.27	13.39	11.99	11.23	11.46	12.86	13.40	14.32
Depreciation—												
16. Depreciation of Buildings.....	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
17. Depreciation of Implements and Machinery.....	.90	.90	.90	.90	.90	.90	.90	.90	.90	.90	.90	.90
18. Total Depreciation.....	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
19. Total Operating Expenses including Depreciation.....	19.21	20.07	19.26	19.83	18.02	16.14	14.74	13.98	14.21	15.61	16.15	17.07

(a) Operating expenses incurred, whether paid for in cash or borrowed.

TABLE XI-A  
Yukon—Salaries and Wages  
(Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
1. Agricultural labour.....											
2. Primary Mining.....	.58	.69	.81	.93	.84	.79	.76	.68	.82	.88	1.41
3. Primary forestry.....											
4. Manufacturing.....											
5. Sub-total.....	.58	.69	.81	.93	.84	.79	.76	.68	.82	.88	1.41
6. Construction done by private contractors.....											
7. Steam railways.....	.05	.05	.05	.05	.05	.05	.05	.04	.04	.05	.06
8. Electric railways.....											
9. Water transport.....											
10. Telephone companies.....			.01						.01	.01	.01
11. Sub-total—Transport and communication.....	.05	.06	.06	.05	.05	.05	.05	.05	.05	.06	.07
12. Merchandising—retail (*).....	.36	.38	.39	.40	.36	.34	.29	.23	.23	.25	.27
13. Merchandising—wholesale (*).....											
14. Merchandising—retail services.....	.04	.04	.04	.04	.04	.04	.03	.02	.02	.03	.03
15. Sub-total—Merchandising.....	.40	.41	.43	.44	.40	.38	.32	.25	.25	.28	.29
16. Federal Government (*).....	.46	.50	.53	.55	.58	.56	.49	.47	.47	.51	.53
17. Provincial Government.....											
18. Municipal education.....											
19. Other municipal.....											
20. Sub-total—Government and Municipal Education.....	.46	.50	.53	.55	.58	.56	.49	.47	.47	.51	.53
21. Chartered banks.....											
22. Life insurance.....											
23. Professional (employees only).....											
24. Miscellaneous.....											
25. Workmen's Compensation Benefits.....											
26. Total.....	1.49	1.66	1.83	1.98	1.86	1.78	1.61	1.45	1.59	1.72	2.30
27. Construction done by Governments.....											

(\*) Includes N.W.T.

TABLE XI-C

**Yukon and North West Territories—Individual Enterprisers' Income**  
 (Millions of Dollars)

—	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
1. Agriculture—(a)												
(i) Gross cash income.....												
(ii) Less estimated cash expenses.....												
(iii) Net cash income.....												
(iv) Income in kind—produce.....												
(v) Income in kind—owned houses.....												
(vi) Net income, cash and kind.....												
(vii) Less depreciation on buildings and equipment.....												
(viii) Net income after depreciation.....												
2. Fisheries—estimated net income.....												
Merchandising, Proprietors' Earnings (b)												
3. Retail.....	.09	.09	.09	.09	.09	.08	.07	.06	.05	.06	.06	.....
4. Wholesale.....												
5. Services.....	.03	.03	.03	.03	.02	.03	.02	.02	.02	.02	.02	.....
6. Sub-total—merchandising.....	.11	.12	.12	.12	.11	.11	.09	.07	.07	.08	.08	.....
Other individual enterprisers—(c)												
7. Professional.....												
8. Construction.....												
9. Net income from keeping lodgers.....												
10. Miscellaneous.....												
11. Sub-total—other individual enterprisers.....												
12. Grand Total.....	.11	.12	.12	.12	.11	.11	.09	.07	.07	.08	.08	.....

(a) Includes income from fur farms.

(b) Includes proprietors on salary.

(c) Subdivided by the census of population into *own account* and *employers*.









